

PROCEEDINGS
OF
THE SUB-COMMITTEE,
PUBLIC SERVICE COMMISSION,
CUSTOMS DEPARTMENT.

BENGAL.

SECTION I.—NOTE BY THE SUB-COMMITTEE.

„ II.—NOTE BY THE DEPARTMENTAL MEMBER.

„ III.—ORAL EVIDENCE.

BOMBAY.

SUB-DIVIDED INTO SECTIONS AS ABOVE.

MADRAS.

SUB-DIVIDED INTO SECTIONS AS ABOVE.

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MEMBERS OF THE SUB-COMMITTEE.

BENGAL.

*The Hon'ble Romesh Chunder Mitter, B.L.
The „ J. W. Quinton, C.S., C.S.I.
The „ Maulvi Abdul Jabbar.
W. H. Ryland, Esq.
C. A. Samuels, Esq., C.S. (*Departmental Member*).
Sir Charles A. Turner, Kt., C.I.E., *President*.

BOMBAY.

*The Hon'ble J. W. Quinton, C.S., C.S.I.
The „ Khan Bahadur Kazi Shahbud Din, C.I.E.
Rao Bahadur Krishnaji Lakshman Nulkar.
J. F. Fernandez, Esq.
J. McLeod Campbell, C.S. (*Departmental Member*).
Sir Charles A. Turner, Kt., C.I.E., *President*.

MADRAS.

*The Hon'ble J. W. Quinton, C.S., C.S.I.
Salem Ramaswami Mudaliyar, Esq., B.A., B.L.
Khan Bahadur Mahomed Ishaq.
D. S. White, Esq.
The Hon'ble C. W. Barlow, Esq., C.S. (*Departmental Member*).
Sir Charles A. Turner, Kt., C.I.E., *President*.

* Unable to attend.

PROCEEDINGS
OF
THE SUB-COMMITTEE,
PUBLIC SERVICE COMMISSION.

BENGAL.
Customs.

Section I.—Note by the Sub-Committee.

SITTINGS AT CALCUTTA.

The Customs Service in Bengal is administered under the supervision of the Board of Revenue.

The office of Commissioner of Customs, Salt and Opium, reserved by the Statute 24 and 25 Vic., Cap. 24, for members of the Covenanted Civil Service, exists only in Bombay.

The Chief Executive officer for the Port of Calcutta is the Collector. The office is conferred on members of the Covenanted Civil Service, and carries a salary of ₹2,000.

The other gazetted officers of the service are the Assistant Collector and the Superintendent of the Preventive branch.

The Assistant Collector receives a salary of ₹600 rising to ₹1,000. He exercises, in subordination to the Collector, general control over the several departments which are concerned with the collection of the fiscal and other charges, and is invested as an Assistant Collector of Customs with powers limited to those mentioned in Act VIII of 1878, s. 182, clause c.

The office of Assistant Collector was, up to 1854, held by a Covenanted Civilian. In that year the appointment was conferred on a member of the Tagore family, who held it for about four years. In 1880 the office of Head Appraiser was amalgamated with it; and the present incumbent, a non-domiciled European, also discharges the duty of Treasurer.

Customs Collectors are necessarily invested with very large powers, not only for the levying of Customs and the collection of Port and Light dues, but for the enforcement of the provisions of the law for the protection of life at sea, and for preventing the illegal embarkation of emigrants.

In the discharge of their duties they are, necessarily, brought into contact with the owners or agents, commanders and crews of ships, and with merchants engaged in the import or export trade. While their duties constrain them to diligence and firmness for the protection of the public revenue and the enforcement of the laws they are charged to administer, the exercise of discretion, tact, and temper are no less essential, to avoid undue interference with the operations of commerce, and to allay the irritation which restrictive laws are apt to provoke in persons who are ignorant or impatient of them.

It is also essential that Customs Collectors should possess an intimate knowledge of the laws they are required to enforce, and of the regulations promulgated for their guidance by the Government or the Chief Customs authority, information as to the market prices, and, in some cases, as to the chemical constituents of the goods of which the appraisement comes before them on appeal, and sufficient acquaintance with commercial practice to enable them to discriminate whether a breach of fiscal law is the result of ignorance, accident, or design. Furthermore, it is desirable that they should enjoy such social consideration as would inspire commercial men with confidence in the independence of their decisions.

The staff of the Custom House for the collection of fiscal and other dues, and the preparation of commercial returns, is, for purposes of convenience, distributed among several branches: the Appraisers, the Import, the Export, the Cash, the Accounts, the Statistical and the Wharf.

The officers employed in these branches, subordinate to the Collector and Assistant Collector, were recently placed in eight grades, of which the respective numbers in receipt

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of salaries over R100, with the salaries assigned to each grade, are shown in the following table:—

Grade.	No. in grade.	Salary.		Grade.	No. in grade.	Salary.	
		R	R			R	R
1st	2	350 rising to	550	Brought forward	11		
2nd	4	350	450	5th	4	150 rising to	250
3rd	4	250	350	6th	1	100	200
4th	1	150	300	7th	2	100	150
				8th	11	70	125
Carried over	11			TOTAL	29		

In each of the first three grades there is one non-domiciled European officer, the other twenty-six officers are Statutory Natives, five being domiciled Europeans, thirteen Eurasians and eight Hindus. Of the Hindus, one is in the fifth grade and seven are in the eighth grade. The Hindu in the fifth grade, Mr. Russomoy Dey, is the head of the Cash department, and receives, in addition to the salary of his grade, a personal allowance of R50.

It is requisite that all classes of Customs officers who are brought into contact with merchants and seafaring men of various nationalities, should possess tact, temper, and discretion, and enjoy such social status as may command the respect due to their position, and secure obedience to their orders. But apart from some commercial training, no technical knowledge is required of the staff of the Custom House proper, except in the Appraisers' department. The officers of this department must necessarily be conversant with the market prices of dutiable goods. They must be able to gauge and test all liquors, and where a constituent part of a liquor is alcoholic, to determine its alcoholic strength; they must possess such knowledge of firearms as will enable them to judge of the purpose, whether sporting or military, for which a weapon is intended, and to decide what parts of it are newly repaired.

Inasmuch as the Heads of branches in the Custom House are not merely Supervisors but Checking officers also, the Departmental Member considers it necessary that the officers exercising control and check should be of a superior grade. The appointments to the staff of the several branches of the Custom House are made by the Collector of Customs, with the approval of the Chief Customs Authority. The Departmental Member strongly deprecates the recent introduction of the graded system, on the ground that the several branches have no real connection. It would seem that quite distinct qualifications are required of officers in the Cash and the Wharf branches, or in the Appraisers' and the Accounts branches; and the Departmental Member observes that the resulting inconveniences of the graded system are at present avoided only by ignoring the graded system in promotion. That the Heads of branches are usually Europeans or Eurasians, the Departmental Member attributes to the fact that the higher appointments are almost invariably filled by selection from the Appraisers' branch; and he adds that by reason of the distinction he has pointed out in the work of a mere clerk in a branch and the work of the Head of the branch, promotion would not ordinarily be given to the former.

The Principal officer of the Preventive Service is the Superintendent, on a salary of R800 rising to R1,000. The present incumbent is an officer of the Bengal Police, and it is stated that the appointment will hereafter ordinarily be conferred on a member of that service. The Superintendent of the Preventive Service has also charge of the Sulkea Salt godowns.

In addition to the Superintendent, there are eight Inspectors, of whom one receives a salary of R450, and seven, salaries rising from R300 to R400.

The subordinate officers are graded as shown below:—

Grade.	No. in grade.	Salary.		Grade.	No. in grade.	Salary.	
		R	R			R	R
1st	2	300		Brought forward	28		
2nd	4	275		6th	12	175	
3rd	6	250		7th	16	150	
4th	6	225		8th	24	125	
5th	10	200		9th	20	100	
Carried over	28			TOTAL	100		

The total strength of the force is 109, including the Superintendent and Inspectors.

The Superintendent is the only non-domiciled European in the service; three of the Inspectors and 27 of the graded officers are domiciled Europeans; five of the Inspectors and 23 of the graded officers are Eurasians. In addition to the permanent staff of the Preventive Service, it is found necessary that a considerable number of supernumerary officers should be available for employment when the number of ships discharging or receiving cargo exceeds that for which Preventive officers could be furnished from the regular staff. Men deemed qualified are consequently enrolled on application, and after a short trial are accepted to supplement the permanent staff when occasion demands.

The men so enrolled are not paid by salaries but receive daily wages, or a lump sum for the job, and if they discharge their duties satisfactorily, they are appointed to the permanent staff when vacancies occur: candidates with experience of ships and shipping are preferred. In the grades below that of Inspector promotion is given by seniority, and impeded only by misconduct; but promotion to the grade of Inspector is made by selection. It is desirable, if not essential, that the Superintendent of the Preventive Service should have received a training as a Police officer. He has not only to maintain discipline among a large body of men, but to foresee opportunities for the evasion of fiscal demands, and to take precautions against them as well as to exercise detective skill in the investigation of offences, and in bringing to justice persons who are implicated in them. At the same time, in the words of Mr. James Stevenson, one of the witnesses, in taking precautions against fraud it is his constant duty to draw a distinction between what is really necessary for the protection of the Imperial Revenue and what amounts to needless obstruction of the trade of the port. In a less degree the same qualities are required in the Inspectors and the Subordinate officers of the Preventive Service. It is, moreover, desirable that the members of the force should be persons whose orders will receive attention from the Commanders and crews of the vessels of which they are placed in charge, and whose tact in the discharge of their duties will secure them the civility which, the Captains examined by the Sub-Committee testify, is habitually paid by them to officers of this branch of the service.

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The Collector of Customs as a Covenanted Civil Servant enjoys the privileges in respect of furlough and pension accorded to that service. The Assistant Collector and the Superintendent of the Preventive Service have obtained the benefit of the furlough rules applicable to Europeans, Schedule A of the Code. With these exceptions, the privileges of the officers of the Customs Service in respect of pension and furlough are governed by the rules of the Codes applicable to the Uncovenanted Service.

As to the classes who seek employment in the Customs Department and their respective capacity for rendering efficient service therein, it must be remembered that the Customs was one of the Departments exempted from the operation of the rule promulgated by the Government of India in its Circular letter No. 21—746-753, dated the 18th April 1879, which prohibited, with certain exceptions, the appointment of persons not being Natives of India to posts carrying a salary of Rs200, except with the sanction of the Governor General in Council. It was to be inferred from the exemption that the Government recognized the expediency of allowing the authorities, by whom appointments were made to offices in the exempted Departments, unrestricted freedom as to the race or domicile of the persons they might enlist for employment; but complaint was made that advantage was taken of it by those appointing authorities who preferred the employment of men trained in England, to overlook the claims of men born and educated in India. On the other hand, although the order expressly adopted and enlarged the definition of the term "Natives of India" contained in the Statute 33 Vic., Cap. 3, Section 6, it was understood by some appointing authorities as favoring especially the appointment of Natives of Asiatic parentage. The Eurasian and domiciled European classes, who conceived they were in consequence of these views obstructed from obtaining employment in Departments of the public service to which they had theretofore been freely admitted, took steps to secure a recognition of their claims, and in consequence the rule was reconsidered. In a Circular letter No. 1599, dated 13th June 1884, the Government of India addressed to the Heads of Local Administrations an enquiry whether it was necessary to permit any longer the unrestricted employment of persons not being Statutory Natives of India in the Customs and other Departments which had been excepted from the operation of the order of the 18th April 1879. The Lieutenant-Governor of Bengal consulted the Board of Revenue, who replied that out of 303 persons employed in the Customs Department, only 34 did not come within the term "Natives of India" as defined by Act of Parliament; that practically, so long as this definition was maintained, the removal of the Department from the exception would make little difference in its *personnel*; but that it would give unnecessary trouble if a reference had to be made to the Governor General in Council in every case in which it was considered desirable to appoint a pure European to a post of which the salary exceeded Rs200. Adverting to the circumstances that none of the higher paid appointments in the Customs Department were held by pure Asiatics, the Board observed that the majority of these appointments belonged to the Preventive Service, and that all who had any experience of the Customs Department were aware that pure Asiatics were not suited for the duties incumbent on Preventive officers; that in the discharge of these duties the officers had to live continuously on board vessels in port and were constantly brought into contact with English, American and foreign Captains of ships of a class from which a Native of the rank Government would employ would not receive the respect and consideration necessary for the proper fulfilment of his duties. (Letter No. 113-B., dated 9th February 1885.)

The Lieutenant-Governor of Bengal enclosed a copy of this opinion in his reply to the Government of India, No. 610—28 C., dated 24th February 1885, and in advertence thereto observed that there was much force in the view taken by the Board that as far as the Preventive Service was concerned, it was not desirable for the present to alter the existing mode of making appointments. His Honor, however, stated that he had no objection to the removal of the other appointments in the Customs Department from the exception, if it appeared to the Governor General in Council that it was practically worth while to do so; and he added that there was no reason why a Native of India should not succeed to any vacancy in the office of Collector of Customs if he were qualified to discharge its duties.

The Departmental Member reports that Natives do not apply for admission as Appraisers or Preventive officers, and that in his judgment there is no class in Bengal, except the

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European and Eurasian, that could supply men fit for the duties to be performed. He asserts that no prejudice and no prohibition exist against the employment of any particular class, although the higher paid posts would naturally fall to those who bring the best qualifications; and in matters relating to Customs these will, in his opinion, generally be Europeans and Eurasians. He observes that the office has to do chiefly with foreigners, and that it stands to reason that until Natives of India overcome caste prejudices, mingle more freely with strangers, and take more generally to foreign travel, there will not be found among them many who will be qualified to compete with the alien in the Customs department. He contends that where so much depends on supervision by the Heads of departments, the authority making the appointments must, in the interests of Government, be left a fairly free hand in the selection, that it would not be prudent to jeopardise the safety of the revenue by any experiment in the interests of a class, and that the sole criterion must be proved fitness, not probable fitness, quite irrespective of colour, race, or creed. Although the Assistant Collector considers Natives of Asiatic race incapable of performing the duties of Appraisers, his opinion is, it will be seen, opposed to those of Messrs. Mackay and Stevenson, as well as to those of Babu Jaga Nath Khunnah and Raja Durga Churn Law. The Superintendent of the Preventive Service stated that he had recently had applications from two Bengali clerks for employment;—he was not quite certain whether they desired to enter the Preventive Service,—and that the class of men which ordinarily applied for appointments in that branch were ships' officers and Eurasians. He considered that no Native gentleman would be qualified to hold the appointment of Superintendent of the Preventive Service. Mr. Mackay thought that the Head of the Preventive Service ought certainly to be a European, though he did not see why Natives might not be obtained who would make as competent officers of the department as Europeans. Mr. Stevenson considered that the Superintendent should be a European: Babu Jaga Nath Khunnah would reserve the Preventive Service for Europeans or Eurasians: Raja Durga Churn Law thought that there might be a difficulty in finding Natives with sufficient force of character to discharge the duties of Preventive officer when dealing with rough seafaring persons.

The substance of the evidence recorded by the Sub-Committee is as follows:

Mr. Robert Amos, Assistant Collector and Head Appraiser in the Calcutta Custom House, a European by birth, received his original training in a merchant's office in Manchester, and subsequently in London. He was appointed to the Appraiser's branch of the Custom House at a time when it was necessary that there should be entertained in the Department an officer who possessed a thorough acquaintance with piece-goods, and the possession of this knowledge secured for him his appointment. Mr. Amos testified that, although a knowledge of piece-goods is no longer necessary, other technical knowledge and mercantile experience are still a requisite qualification of a Head Appraiser. He stated that questions regarding descriptions and qualities of articles often arise, which require general knowledge of all kinds of imports. He professed himself unacquainted with any class of Natives in Bengal who could supply a man with the requisite qualifications for the post. As instances of the inability of Natives to perform the duties of Head Appraiser, he mentioned—(1) that in levying duty on firearms the Head Appraiser has to decide whether the weapon is intended for military or sporting purposes, and that, ordinarily, Natives possess so little knowledge of firearms that they would be unable to distinguish between weapons intended for different purposes, and would be at a loss to assess them at their proper value; (2) that many imported liquors are entirely unknown to the Natives of Bengal, and that they would be unable to distinguish between such liquors as claret and port; (3) that, owing to caste prejudices, Natives are disinclined to touch salt in which hams or bacon and even cheese have been packed; (4) that an Appraiser must possess a sufficient knowledge of chemistry and chemicals to enable him to ascertain what amount of spirit is contained in chemical mixtures, inasmuch as the duty on spirits is now fixed on a sliding scale. He considered that the Head Appraiser-ship should not be held by any person who could not discharge the duties of a subordinate in the Department, inasmuch as the decisions of his subordinates would be referred to the Head Appraiser if they are unacceptable to the importers. He thought that the public would have more confidence in the decision of a European acquainted generally with mercantile usages and customs than in that of a Native who did not possess such knowledge or possessed it only in a limited degree.

Mr. A. Bonnaud, Head of the Import Branch of the Calcutta Customs, a domiciled European, invested with powers as an Assistant Collector, explained the duties he was called on to perform, and stated that they necessarily bring him into contact with all merchants having business as importers, of whom the larger proportion are Europeans, and also with ship-owners who are principally Europeans. He mentioned that it is his duty to investigate complaints made by persons dissatisfied with the proceedings of the Department in connection with imports and exports, and that considerable responsibility is imposed on him in respect to refunds, particularly when claimed on firearms. In deciding these claims it is occasionally necessary to make references to the Political Agents of Native States and to Magistrates.

Captain Charles George Cross, of the ship *Mylomene*, stated that he had traded for sixteen years to Calcutta and other ports with cargo and had had a great deal of business with the Custom House and with Custom House officials. He considered it desirable that the Heads of the departments of the Custom House who have frequent dealings with the officers of ships should be Europeans by race, whether born in England or in India, if sufficiently educated, and some selected Eurasians. With respect to Eurasians he considered that, though a man of that class might be as good as a European, he would be handicapped by the prejudice against him. He admitted that he had found Eurasians even more patient and civil than Englishmen, but felt bound to say that the prejudice against Eurasians, whether well or ill-founded, exists. He

considered that the duties of a Preventive officer require firmness and fortitude as well as honesty. He mentioned that it is his usual practice to invite the Preventive officer in charge of his ship to mess with him as his guest, and that it is customary for the Preventive officer to sleep on board the ship so long as there is dutiable cargo in it, as it is his business, in order to prevent smuggling, to watch the ship and prevent infractions of the Customs Law by the crew or by the servants of the Captain and officers.

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Mr. A. J. Bridge, of the firm of Messrs. Kellner & Co., considered that it would be inexpedient to appoint Natives to the posts of Collector, Assistant Collector, and Superintendent of the Preventive Service. He gave it as the result of his experience that Natives are efficient only in subordinate positions; that under supervision they discharge routine duties efficiently, but fail when any work is entailed upon them which is out of the ordinary course. He considered that they would be useless as Heads of departments, where self-reliance, moral courage, and strict integrity are required. He regarded the expeditious despatch of business as essential for the Custom House, inasmuch as delay in clearing goods might be attended with heavy loss, and he doubted whether such expedition would be attained unless the staff are placed under European supervision. He admitted that Natives have many excellent qualities, and that there are among them without doubt men entitled to the highest respect, but he could not allow that they are fit to occupy any one of the three posts he had mentioned, and he added that Natives would labour under great disadvantages when called upon to classify dutiable goods imported from foreign countries.

Mr. James Bell, Accountant and Bonding Supervisor, stated he was born in Calcutta and educated in England; that he returned to India in 1866, and obtained a clerkship in the Accountant General's office, and was employed in that office till 1877, when he was transferred to the Customs Department. He explained the duties connected with his appointment, which included the inspection of licensed warehouses. He stated that, in taking bonds for goods sent into the warehouses and in securing the payment of duty on goods delivered from the warehouses, his duties bring him into contact with European merchants and their assistants. Of the fourteen clerks in his branch, he mentioned that one is a Eurasian and thirteen are Asiatics.

Mr. Charles A. Tweeddale, Export Supervisor, a Statutory Native, born and educated in Calcutta, detailed the duties of an Export Supervisor. He stated that his staff consists of two Statutory Natives and ten Asiatics, and, that although the same degree of technical knowledge is not required in his branch as in the Appraisers' branch, it is requisite that the Supervisorship should be held by a man of firmness, with a thorough knowledge of English, as he has to deal with ships' Captains and Assistants in merchants' houses.

Mr. John Mackay, partner in the firm of Messrs. Mackinnon, Mackenzie & Co., Agents of the British India Steam Navigation Company, delegate of the Calcutta Chamber of Commerce, stated that his firm as merchants and general agents of the Company have a great deal of business with the Custom House. He considered that it would be inexpedient to have Natives of Asiatic parentage in the higher offices of the Customs Department, inasmuch as the bulk of the trade is done by Europeans, and the officers of the ships engaged in the foreign trade are Europeans, and in dealings with merchants and ships' officers he thought that Europeans would have more experience and command more respect than Asiatics. It was his opinion that there are a large number of Natives who possess the technical knowledge necessary for the post of Appraiser, as Natives deal largely in goods of all descriptions, and are acquainted with values, and he thought that if the salaries were sufficient to place them beyond temptation, men would be found who would be sufficiently worthy of confidence. At the same time he admitted that he had more confidence in well-bred Europeans than in Natives, and that in the large store godowns which his firm maintain for provisioning ships, the Native Storekeepers are placed under the supervision of two European Storekeepers. He was of opinion that the Superintendent of the Preventive Service ought certainly to be a European, and also the Inspectors; but he thought that for officers in this branch as good Natives might be procured as Eurasians. He mentioned that his firm employ Natives largely as Shipping clerks, whose duty it is to take cargo to ships and see it tallied, and who frequently remain on board all night.

Mr. James Stevenson, partner in the firm of Messrs. Graham & Co., and also a delegate of the Calcutta Chamber of Commerce, stated that his firm are largely interested in the trade and shipping of the port, and have constant dealings with nearly all branches in the Custom House. He expressed his opinion that the Collector of Customs in Calcutta should be a European, because of the mixed class of people and the interests he has to deal with, the responsible duties he has to perform and the large measure of discretion he is constantly called upon to exercise under the Customs Act, and the various nationalities of his subordinates. He stated that it is his opinion and the opinion of the Chamber of Commerce that the Custom House should never be entirely closed on any day except Sundays, and that the representations which the Chamber had made to Government on the subject had been considered impracticable, chiefly on the ground that the religious feelings of some of the Native employés in the Custom House must be respected. But for this difficulty, he considered that there is no objection to the appointment of a Native to the post of Assistant Collector; and he stated that there are Natives who have the technical knowledge requisite for the duties of Appraisers, *viz.*, Natives who attend to the details of mercantile business. He considered that the Superintendent of the Preventive Service should be a European, as he is an officer whose constant duty it is to draw the distinction between what is really necessary for the protection of the Imperial revenue and what amounts to needless obstruction of the trade of the port. He considered that vigilance, shrewdness, and firmness are the qualities most required in the Superintend-

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dent of the Preventive Service, and that a Native could not dispose of the disputes that frequently arise between subordinates of the service and persons connected with the Shipping. He believed that there are Natives who would be competent to be officers of the Preventive Service, but thought that they would do better in other careers inasmuch as the duties are laborious, and he doubted if high class Natives would adopt the service as a profession.

Babu Jaga Nath Khunnah, a Magistrate of the Presidency, a Member of the Municipal Commission and of the Port Trust, Proprietor of the firm of Salig Ram Khunnah & Co., merchants dealing in piece-goods and woollens, expressed his opinion, founded on an experience of the working of the Customs Department extending over a period of 20 years, that the higher posts could be properly filled only by persons who have been trained in the Department. He admitted that the educated portion of the Native community ordinarily seek employment in the Subordinate Judicial and Executive, Educational and Medical Services, or follow the professions of Law and Medicine, and that he was not aware that they aim at any of the higher appointments in the Customs Department. He considered that Natives seeking such appointments should begin as Appraisers, and that it would be expedient that they should go to England to obtain experience. He believed that if proper caution is exercised in the selection of probationers of fair collegiate education, of respectable parentage, and of unsullied character, Natives would be found competent to discharge the duties of Appraisers. He admitted that some Natives would object to taste spirits or to touch certain provisions, but he thought that the class who would be willing to take such appointments would be the class who had no prejudice against going to England. He stated that Native firms employed Native Assistants, but that he could not call to mind at the moment any Native whom he would recommend as an Appraiser. He considered that the Preventive Service should be reserved for Europeans, as he thought that hardly any Native would be able to perform the duties in that service. He was of opinion that the Superintendent should certainly be a European or a Eurasian.

Captain Ellery, of the ship *Taluqdar*, who had traded for 18 years to Calcutta, considered it necessary that the higher appointments in the Customs should be filled by persons who, if not born in Europe, have had at least a European education and are of European parentage, in order to avoid friction between shipmasters and Custom House officials. He stated that he had found in his daily experience fewer difficulties when he had to do with Europeans or educated Eurasians, than when he had to deal with Eurasians of less education or Natives. He confirmed Captain Cross's statement that it is customary for Preventive officers to remain on boardship at night, when there is dutiable cargo in the hold, and to mess with the officers; and he expressed his opinion that the life on board would be distasteful to Native officers.

Mr. Sandford James Kilby, Superintendent of the Preventive Service, an Englishman by birth and educated in England, stated that in his judgment the officer who holds the appointment of Superintendent of the Preventive Service should be a person who has acquired experience and tact in dealing with large numbers of subordinates, both Europeans and Natives, and who has also had a Police training; that the work of the Superintendent is almost entirely carried on with Europeans; and that he has to deal with European merchants, shipmasters and officers, and with European and Eurasian Preventive officers. With regard to the first class he considered that they would much prefer to have their business matters disposed of by a European, and that they would resort to him more freely than to a Native, and be more satisfied with his decisions. He thought that it would be extremely difficult for a Native gentleman to deal with European ships' captains and officers, as the qualities developed by their mode of life and training—firmness and determination—are precisely those in which, in his experience, Native gentlemen are deficient. As to the third class, he expressed his disbelief that a Native gentleman would be able to control from 150 to 170 European and Eurasian Preventive officers. For these reasons he had come to the conclusion that the appointment of Superintendent is not one that could be held by a Native. He considered that it depends entirely on individual qualifications whether a domiciled European and Eurasian can fill the appointment of Superintendent, and he stated that there were in the service very good men of both classes.

Raja Durga Charn Law, C.I.E., a Zemindar who had carried on business for more than forty years as a merchant and had frequent transactions with the Custom House, considered that the Collector of Customs should be a gentleman who has been educated and trained in England, and that the appointment might be filled by a Native Civilian or by a sufficiently capable Native in the Uncovenanted Service if he had had sufficient experience. He considered that the chief offices in the Accounts, and all the other branches which had to do with paper entries, might be filled by Natives, and he expressed his belief that there would be found in merchants' offices Natives who possess the requisite technical knowledge and honesty to discharge efficiently the duties of Appraisers. As to the difficulty arising from caste prejudices, he thought that Natives were competent to gauge spirits, and that when tasting is necessary, some of the Appraisers, of whom there is a numerous staff, might be appointed from races who did not object to taste or handle any provisions. As to the Preventive Service, he stated his belief that the habits of his race would generally stand in the way of their performing its duties satisfactorily, as some of them would object to remain on boardship at night and would be obliged to have their food sent to them. At the same time he observed that Mahomedans and some Hindus would probably offer themselves and do the work satisfactorily, though he admitted that there might be some question whether they would possess the force of character necessary for a Preventive officer when called upon to deal with rough seafaring persons. At the same time he stated that he would not propose to dispense entirely with European agency in the Custom House at once, even in the Appraisers' department, and that any change should be introduced gradually.

Section II.—Note by Departmental Member.

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As regards the principles which guide the Government in their selection of an officer for the post of Collector, I am unable to afford any information. The appointment is one of those reserved for Members of the Covenanted Civil Service. Mr. Armstrong, for whom I am acting, served for some years as Deputy Collector of Customs. This appointment was abolished in 1882. He has held the post of Collector since 1883. I joined this appointment on leaving the office of Officiating Secretary to the Board of Revenue in the Miscellaneous Department, of which the Customs Department is a branch. The duties of the Chief Customs Authority are discharged in Bengal by the above Department of the Board of Revenue under the orders of the Member in charge.

The post of Assistant Collector is filled by an officer who entered the Department as an Appraiser. The Appraisers' Department is the superior or technical branch of the office. It has been so held on previous occasions, and whether any such rules exist or not, it is necessary for the well-being of the Department that the officer holding this post should have had personal experience for some years in the actual working of the Custom House. The present Assistant Collector is also Head Appraiser, and was for some time head of the Statistical Department. He exercises general control over the various Departments, and acts directly as Treasurer and Assistant Collector and Head Appraiser.

The Superintendent of the Preventive Service is an officer of the Bengal Police, and I believe it has been settled that the appointment will usually be filled from that Service. He is also Superintendent of the Sulkea Salt Golahs.

The Import Supervisor with powers of an Assistant Collector is, as his name implies, head of the Import Department. The present incumbent entered the office as Deputy Export Supervisor. After acting for short periods as Export Supervisor, he joined the Import Department as Supervisor, and at the time of the reductions obtained the powers of an Assistant Collector. The Appraisers' Department is the skilled branch of the Customs. Appointments to this branch are made by the Collector. The candidates are mostly young men in merchants' offices, who can bring with them some experience of business and a practical knowledge of appraising. The present Accountant was appointed from the office of the Accountant General, and would usually, I think, be so appointed, with the sanction of the Board of Revenue. The present Export Supervisor entered the office in the Miscellaneous or English Department; he was then transferred to the Accounts Department, as Deputy Accountant, to which office was joined the Superintendence of the Statistical Department at a time when the work of that Department was insignificant. From this post he was made Export Supervisor. The Statistical Superintendent entered the Department as an Appraiser and was thence promoted to the post he now holds.

It will thus be seen that no particular rule obtains either as to appointments or promotions. The appointments of Heads of Departments are made by the Collector subject to the sanction and approval of the Chief Customs Authority. The practice has been for the Collector to nominate whomsoever he considered best qualified to perform the work. As regards the Office generally, it will be observed from the statement hereto appended that the graded system is in force. This system was introduced by Mr. Grimley at the time of the reductions. It would be out of place to make any lengthy remarks here on the system as applied to this Office; but I feel bound to state that, though apparently perfect in theory, it completely fails in practice, owing to the Office being composed of six or seven Departments which have no real connection. For instance, a clerk in the Statistical Department takes leave; and the next in the grade may be a man on the Wharf, who under this system draws the acting pay, while the Head of the Department is obliged to make the best arrangements he can for the absentee's work, which not infrequently has to be performed by an apprentice. The system is, moreover, not simplified when the Accountant General declines to recognize it, and insists on the pay of each clerk being still debited to the Department in which he serves. This promises at no distant date to give rise to serious complications, and these are only avoided at present by ignoring the graded system in promotion, whenever the results threaten to be inconvenient. If reductions were to be called for by grades, we might find that the reduction of any one grade had crippled the efficiency of a whole Department.

In the Preventive Service recruitment is effected by promoting officers from the extra to the permanent list. The extra officers are enrolled on application, and after a short trial are employed to supplement the permanent staff when more hands are required. Though enrolled, they draw no regular salary, but are paid by the day or by the job. At present there are 44 on the list, and the average number daily employed is about 30. Candidates with experience of ships and shipping are preferred, and our best men are recruited from this class. Eurasians are also engaged, but Natives do not seek employment in this Branch of the Customs. Certain witnesses have stated that Natives would be competent to perform these duties. I can only say that if any Native possessed of the necessary stamina and the requisite qualifications should apply and prove himself as fit as a European or Eurasian, there is no reason why he should not be appointed at a reduced salary: the present pay having been fixed with reference to the European habits of the existing staff. I do not, however, think a Native of sufficient education could be found who would undergo the hardship and exposure that these men have to go through. Of course certain educational qualifications, such as every European or Eurasian possesses, should be made a *sine quâ non*.

The Department contains 8 Inspectors and is divided into grades.

To this there is no possible objection, as the duties of the men are similar and all are equally eligible for such work as may be required of them. Promotion, however, is not a matter of right, and for the post of Inspectors special qualifications must be shown, and to these appointments no claim resting merely on seniority is allowed, apart from proved fitness and merit. In the lower grades promotion would be stopped only by misconduct.

The second head concerns the conditions of service in regard to pay, pension and furlough. The Collector of course comes under the rules applicable to the Covenanted Civil Service. The officer holding the appointment acts in the grade of Joint Magistrate in accordance with his place on the Civil List. If a Joint Magistrate, he would, while holding the appointment, act in the 3rd grade of Magistrates or in whatever grade he might be entitled to act by virtue of his position in the service.

The Assistant Collector and the Superintendent of the Preventive Service both come under the furlough rules applicable to Europeans in Schedule A. The pay of these appointments will be found in the statement annexed.

I have already answered generally the query contained in the third head. It is on the Appraisers and Assistant Collector that this Office must chiefly rely for its knowledge of mercantile business.

Under head 4, enquiry is made as to the classes of the community who seek to be employed in the Department. I have explained that for the Appraisers' Department we require mercantile experience; and this Department, as I have said, is usually recruited from among those who have had experience in merchants' offices. Natives do not apply for admission as Appraisers or Preventive Officers. There does not appear to be any class in Bengal, except among Europeans and Eurasians, that could supply men fit for the duties to be performed. In the rest of the Office there appears to be no distinction or preference for any one class in particular. It happens that the Heads of Departments are usually Europeans or Eurasians; and this, I think, is due to the fact that the upper appointments in this Office are almost invariably filled from the Appraisers' Department. There is, moreover, no similarity between the work of a mere clerk in a department and the head of that department. This is not the natural course of promotion.

In the Customs the head of a department is something more than a mere Supervisor; he is a Checking Officer as well, and it is desirable that where our receipts depend upon the accuracy and care of the subordinate clerks, the officer exercising control and check should be of a superior grade. There is, however, no prejudice and no prohibition against the employment of any particular class. The higher paid posts naturally fall to those who bring the best qualifications, and in matters relating to Customs, these will generally be Europeans and Eurasians. The Office has to do chiefly with foreigners; and, I believe it is not unusual in other countries, for instance in China, for the Natives of the country to choose foreigners to look after the Custom House. It stands to reason that until Natives of India overcome caste prejudices, mingle more freely with strangers, and take more generally to foreign travel, there will not be found among them many who will be qualified to compete with the alien in this particular line of business. We have, however, only to concern ourselves with the selection of competent and trustworthy subordinates, and where so much depends on supervision by the Heads of Departments, the officer in charge of the Custom House must, in the interests of Government, be left a pretty free hand in the selection. This is not a case where it would be prudent to jeopardise the safety of the revenue by any experiment in the interests of a class. It must be recognised, I think, that the sole criterion in this case must be proved fitness, not probable fitness, quite irrespective of colour, race or creed, and I do not know that any more equitable test could be devised.

Existing Organization and Constitution of the Calcutta Custom House.

1	2	3	NUMBER OF APPOINTMENTS IN EACH CLASS OR GRADE NOW HELD BY						
Department.	Total number of gazetted appointments or of appointments not being purely clerical of salaries of Rs. 100 and upwards.	Distribution of the gazetted appointments and the other appointments mentioned in column 2 amongst classes and grades, with rate of pay attached to each.	1	2	3	NATIVES OF INDIA.			Total.
			Europeans not domiciled in India.	Europeans domiciled in India.	Eurasians.	(b) Mahomedans.	(c) Others.		
								(a) Hindus.	
Custom House Proper.	Collector (gazetted)	. 1	Rs. ...	Rs. 2,000 .	...	...	...	...	...
	Assistant Collector (gazetted)	1	600	1,000 .	...	...	...	...	...
	1st grade	. 2	350	550 .	1	...	...	...	...
	2nd "	. 4	350	450 .	1	...	...	...	...
	3rd "	. 4	250	350 .	1	...	...	...	...
	4th "	. 1	150	300 .	...	...	...	...	...
	5th "	. 4	150	250 .	1	1	...	...	1
	6th "	. 1	100	200 .	...	...	...	...	...
	7th "	. 2	100	150
	8th "	. 11	70	125	4	7
	TOTAL	. 31			5	13	8	...	8

(Sd.) C. A. SAMUELLS,
Offg. Collector of Customs.

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Sec. II.*Existing Organization and Constitution of the Customs Preventive Service.*

1	2	3	4							
			NUMBER OF APPOINTMENTS IN EACH CLASS OR GRADE NOW HELD BY							
			1	2	3	4				
						NATIVES OF INDIA.				
Department.	Total number of gazetted appointments or of appointments not being purely clerical of salaries of Rs. 100 and upwards.	Distribution of the gazetted appointments and the other appointments mentioned in column 2 amongst classes and grades, with rate of pay attached to each.	Europeans not domiciled in India.	Europeans domiciled in India.	Eurasians.	(a) Hindus.	(b) Mahomedans.	(c) Others.	Total	
Preventive Service.	Superintendent (gazetted)	1	Rs. 1,800	Rs. 1,000	1	...	...	...	...	...
	Inspectors	8	1,450	450	...	3	5	...	...	...
	1st grade officers	2	400	300	...	...	2	...	...	...
	2nd "	4	275	275	...	1	3	...	...	...
	3rd "	6	250	250	...	2	4	...	...	...
	4th "	6	225	225	...	2	4	...	...	...
	5th "	10	200	200	...	2	8	...	...	...
	6th "	12	175	175	...	3	9	...	...	...
	7th "	16	150	150	...	4	12	...	...	...
	8th "	24	125	125	...	7	17	...	...	...
	9th "	20	100	100	...	6	14	...	...	...
	TOTAL	109		1	80	78	...	...	...	...

(Sd.) C. A. SAMUELLS,
Offg. Collector of Customs.

BENGAL.
CUSTOMS DEPARTMENT.

Section III.—Sittings at Calcutta.

WITNESS No. I.—*25th March 1887.*

Examination of ROBERT AMOS, Esq., Assistant Collector and Head Appraiser, Custom House, Calcutta.

The witness read the following note:—

Previous to 1854 the appointment of Assistant Collector of Customs was held by an officer of the Covenanted Service. In that year a Native was appointed, a member of the Tagore family, and he held the post until 1858, about 4½ years. Since then this appointment has never been held by a Native. In 1880 the post of Head Appraiser was amalgamated with that of Assistant Collectorship, and the style of the appointment now is Assistant Collector and Head Appraiser.

I do not think a Native should be appointed to this post. There is no class of Native in Bengal who, in my opinion, could supply a man to fill the post. A mercantile experience is almost a necessity, especially in the post of Head Appraiser, as questions regarding descriptions, &c., of articles often arise which require a general knowledge of all kinds of goods. It is also doubtful whether a Native would care to perform certain duties which devolve upon the Assistant Collector, *e.g.*, the tasting and testing of liquors. A case in point was a claim for drawback made on six casks of claret which were on examination found to be unsound. I doubt if a Native would be able to decide this question, his knowledge of such liquor being necessarily small.

Examples of the inability of Natives to perform the duties of Head Appraiser:—

1. Firearms: to decide whether a weapon is a military or sporting weapon. A Native having so little knowledge of firearms, as a rule, would not be able to tell the difference, and he would be at a loss also in the valuation of such articles.

2. To tell the difference between liquors, such as claret and port. Many of these liquors are entirely unknown to the Native of this province: Schnapps, for example.

3. Disinclination of the Native to touch salt in which hams or bacon and even cheese have been packed, owing to caste prejudices.

4. The Appraisers' Department is manned by Europeans and Eurasians entirely, and if Natives are not so employed, it would be absurd to appoint one to the head of the Department.

5. I think the public would have more confidence in the decision of a European acquainted generally with mercantile usages and customs than in that of a Native without such knowledge, or possessing it in a limited degree.

The President.

Are you a European?—Yes. I was born in Manchester, and was trained in a Merchant's office in that City, and for a short time in London. I first entered the Appraisers' Department of the Custom House, and afterwards was Superintendent in the Statistical Department.

What are the duties of Appraisers?—The appraisement of all goods, and the examination of all liquors.

How many Appraisers have you under you?—Seven.

Are they all of English parentage?—They are Europeans or Eurasians.

The President—continued.

How many were born in this country?—I think all, except two.

Do they come under the statutory definition of Natives of India?—I cannot say.

What pay do they get?—The first grade Appraisers get R350 rising to R450, and the lowest grade R100 to R200.

It is necessary, I suppose, that the officers in the Appraisers' Department should possess similar technical knowledge to that which you have described as necessary for a Head Appraiser?—Yes.

How are Appraisers appointed?—By nomination of the Collector subject to confirmation by the Board.

The Hon'ble Mr. Quinton.

Your present pay is R800?—Yes, rising to R1,000.

You belong to the Uncovenanted Service?—Yes.

What are your furlough rules?—I come under Schedule A.

What are the rules of admission to the Appraisers' Department?—The Appraisers Department is recruited from young men in merchants' offices who have been nominated by the Collector.

Are any qualifications required of candidates for admission to this Department?—Merely mercantile knowledge and a knowledge of English. We usually advertise for men and take the best we can get.

The Hon'ble Maulvi Abdul Jubbar.

Is a special English training necessary for men holding appointments in your Department?—No special training except that which is acquired in a merchant's office. When I entered the Department it was necessary to have a thorough acquaintance with piece-goods, but that is not so much required now.

Mr. Samuells.

Was not a fraud recently attempted in connection with an importation of spirits into this country?—Yes. The Government till lately allowed the importation free of duty of all eau-de-cologne in 4 oz. bottles. Certain firms took advantage of this to import a large quantity of pure spirits slightly perfumed. The fraud entailed a loss to the Government in Bengal alone of several lakhs of rupees.

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Robert Amos

The Hon'ble Maulvi *Abdul Jubbar*.

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Robert Amos, Esq.

Have you had any applications by Natives for service as Appraisers?—I do not remember ever having had one.

How long have you been in the Service?—A little over ten years.

The *President*.

You say it was formerly necessary that the Head Assistant in the Appraisers' Office should possess a knowledge of piece-goods; have you reason to believe that that was the special ground on which you were appointed?—Yes.

Mr. *Samuells*.

The work of an Appraiser in connection with drugs is, I believe, very intricate?—Yes.

In connection with drugs, what is the nature of the knowledge required?—The Appraiser must possess a sufficient knowledge of Chemistry and chemicals to enable him to ascertain what amount of spirits is contained in chemical mixtures, such as tinctures, as to which the bill of entry given by the importer contains no information.

How many items will the bill of entry comprise?—A whole dispensary sometimes.

A supply of medicines for a year?—Yes.

Every article of which is dutiable?—Nearly all contain different quantities of spirits.

Does it not frequently happen that large establishments, such as tea gardens, have out consignments of drugs sufficient to start in a dispensary?—Yes.

And for these a single invoice is put in and the Appraiser has to go through each article personally with the aid of a British Pharmacopœia to ascertain the quantity of spirits in each, and, in the case of patent medicines with the report of the Chemical Examiner?—Yes.

Examination by the Chemical Examiner is necessary in the case of patent medicines?—Yes, in the case of medicines the composition of which is not known.

The process of ascertaining the duty leviable in such case involves a very lengthy and tedious calculation, does it not?—Yes, a bill of entry sometimes takes two or three hours to go through.

Lately men have been taking work home with them in the evening?—Yes.

Mr. *Samuells*—continued.

In consequence of the change in the tariff?—Yes.

Formerly the duty on drugs containing spirits was calculated at so much a gallon?—Yes.

And no allowance was made for underproof?—No.

Formerly the rate of duty payable was fixed; now it is leviable on a sliding scale?—Yes.

Formerly the importers paid a fixed duty whether the spirit was underproof or not and no allowance was made?—Yes.

The names of many of these medicines are of course foreign to Natives?—Yes.

And are sometimes difficult to read and decipher?—Yes.

And a considerable error in valuation may be made by mistaking the name?—Yes.

The difference in strength may be considerable?—Yes.

The Hon'ble Maulvi *Abdul Jubbar*.

Have candidates for Appraisers' appointments to pass any qualifying examination?—No.

The *President*.

How do you know that they possess the necessary qualifications?—By enquiry and the production of testimonials of previous service.

The Hon'ble Mr. *Quinton*.

I suppose they are all appointed under the age of twenty-five?—No; there is no maximum age in the case of Appraisers, because it is difficult to obtain men with the necessary qualifications, and the Department desires to secure the services of the best men they can get on the salary.

To your knowledge has there ever been any complaint brought against your department?—No.

Do all men in your department begin at the bottom as a rule?—They do now. Formerly when fresh appointments were recruited for, specially qualified men were put in at once.

WITNESS No. II.—25th March 1887.

A. P. Bonnaud, Esq. Examination of A. P. BONNAUD, Esq., Assistant Collector, Head of the Import Department, Calcutta Customs.

Mr. *Samuells*.

You are invested with powers as an Assistant Collector of Customs under Act VIII of 1878, s. 182?—I am.

And are Head of the Import Department?—Yes.

The *President*.

You are a domiciled European born of parents habitually resident in India?—Yes.

Mr. *Samuells*.

Your duties are chiefly connected with the Import Department?—Yes, and I have the signing of all export passes and generally assist the Assistant Collector in disposing of any business. I have also certain duties in connection with the entry and clearance of vessels.

When did you enter the service?—In 1869. I was in the Foreign Office for one year and three

months before I entered the Customs Department as Deputy Export Supervisor on Rs. 200 to Rs. 300. I then went into the Import Department and became Head of that Department, and subsequently when reductions took place received an increase of salary and the powers of an Assistant Collector, duties which include the signing of export *challans*, passes and salt duty receipts on which *rowannahs* are issued by the Board of Revenue.

Do these salt duty receipts require checking?—Yes. They involve considerable responsibility and labour.

How do you check these receipts?—By seeing that the amounts and quantities are all correctly entered, and that can only be done by an Assistant Collector under the Customs Act. It is on these receipts that the Board issue their warrants for salt to be discharged. The procedure followed is this: the *challan* is made out by the importer; he pays the duty; and after the duty has been received by the Cashier, the salt duty receipt is made out by the Import Department and examined with the Cashier's acknowledgment and entered in the register, and on my signing the salt duty receipt it is taken by the importer to the Board of Revenue, where he obtains a *rowannah* under which the discharge from the ship takes place. Between Rs. 60,000 and Rs. 70,000 a day are paid into the Custom House in connection with the duty on salt, the checking of which is all done by me.

The President.

Do your duties necessarily bring you in contact with all merchants having business as importers?—Yes.

Mr. Samuells.

What proportion do the European firms with whom you deal bear to the Native firms?—The proportion of European firms is always larger.

The President.

Are the ships owned principally by European or by Native firms?—Almost all are owned by European firms.

Mr. Samuells.

Have you not sometimes to investigate complaints by persons who are dissatisfied with the proceedings of the Department in connection with imports and exports?—Yes, by all classes of the community.

And such persons are sometimes more or less irascible?—Yes, and we are sometimes able to pacify them by mitigating fines imposed, and sometimes have to be severe with them, according to the nature of the offence committed. With regard to arms, we have very large responsibilities and considerable labour.

There is a considerable amount of calculation connected with them?—Yes, and a good deal of responsibility in connection with refunds in regard to which serious mistakes may arise.

The President.

Who make these claims for refunds?—The importers.

Every firearm is subject *prima facie* to a duty of Rs. 50, is it not?—Yes.

But the duty on any gun, on the importer producing evidence that the weapon has been sold

The President—continued.

to a European or person entitled to carry arms, is reduced to 10 per cent. *ad valorem*?—Yes.

You have to refund on certificates from various officers the difference between the amount paid and the ascertained charge?—Yes.

This involves responsibility?—It does. We sometimes have to make references to the Political Agents of Native States and also to Magistrates.

And mistakes might arise in cases of that kind?—Certainly. Then also claims are made on the re-importation of sporting and other guns which have been taken by their owners to England for repair or otherwise. Every new part of the gun is liable to duty. If a gun on which duty has already been paid is re-imported and it can be shown that only a portion of it is new, we charge the duty on that portion only.

Mr. Samuells.

Salt is sometimes imported along with provisions, is it not?—Yes.

Have you to charge duty on that salt?—It is dutiable.

What steps are necessary in order to ascertain the amount of duty on such salt. Have not the provisions to be examined?—Yes.

Who examines the provisions?—The Appraiser.

I believe the practice is that the owner either pays the duty on the salt or allows you to destroy it?—Yes.

The rules under which you act are very strict?—Yes. There is also salt imported in small quantities, table and other salt. The duty on those quantities is very small, but it has to be levied.

Have you any procedure for ascertaining whether dutiable articles are introduced with articles which are not dutiable?—We look into the invoice, and if we find it is not genuine or not properly signed, or there is anything to suggest that the goods ought to be examined, we make an order accordingly; we frequently find that goods which are dutiable are mixed up with goods which are free.

Much loss of revenue might result to Government but for the fact that you still examine a percentage of free goods?—Yes, and in the case of watches—although watches are imported free of duty—we are obliged, unless the importers are a firm of known respectability, to examine them, as it has been found that watches are sometimes the means of smuggling indecent representations into the country.

One of the duties of the Customs is to confiscate obscene prints, is it not?—Yes.

Applications are frequently made to you for the entry and clearance of vessels after legal hours?—Yes, and in one instance we had to remain in office until twenty minutes to twelve at night.

Fees are payable for that, and a certain amount of tact is necessary to persuade merchants that the charge is not an extortion?—Yes.

The transshipment work is just now very important in the Import Department; is it not?—It has very largely increased of late years, and involves a very considerable amount of labour, because several transshipments have often to be included in one transaction as the packages may be stowed in one or another part of the vessel and mixed up with other cargo.

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The Hon'ble Mr. Quinton.

Mr. Samuells.

A. P. Bonnaud, Esq.

Have you any staff immediately under you in your Department?—Yes; my Department consists of fourteen or fifteen hands, whose lowest pay is Rs. 20. They are mostly Natives; there are two Eurasians. One of the Eurasians is an Apprentice; I believe his is an acting appointment. He gets Rs. 10 or 12, and the other gets between Rs. 50 or 60.

Is the officer next in rank to you in your Department a Native?—No; he is a Christian; his pay is Rs. 75 rising to 150.

You are the Head of the Department?—Yes.

Is there any other officer between you and the clerical establishment?—There is the Deputy Supervisor; he gets Rs. 150. He is a kind of head clerk.

Would he have any claim to the appointment which you hold?—No.

The Hon'ble Mr. Quinton.

Are the duties he discharges calculated to qualify him for the appointment you hold?—No.

WITNESS No. III.—25th March 1887.

Captain C. G. Cross. Examination of CAPTAIN CHARLES GEORGE CROSS, Captain commanding the ship *Mylomene*, 1,900 tons register and 3,000 burden.

To the President.

My ship is owned in Liverpool. I have, for the last 16 years, from time to time, visited Calcutta and other ports with cargo. I have frequently brought salt in bulk. I have had a great deal of business with the Custom House and with Custom House officials. I think it would be preferable that the Heads of the Departments of the Custom House who have much dealings with the officers of ships should be Europeans. By Europeans I mean men of that race, whether born in England or in India, if sufficiently educated, and some selected Eurasians. My opinion respecting Eurasians is that, even if you produce as good a man as a European, he is handicapped by the prejudice against him.

The Preventive Officer in charge of my ship is usually invited, as a guest, to mess with me. The Preventive Officer always sleeps on board so long as there is dutiable cargo, and it is his business to

To the President—continued.

watch the ship both against the crew and against the captain's and the officers' servants to prevent smuggling.

I have had experience of Native Custom House officers in Burma before it came under British rule, China and Japan, and there has been the usual friction which occurs when seafaring Englishmen are brought into contact with Orientals.

To Mr. Ryland.

The duties of a Preventive Officer require firmness and fortitude as well as honesty. I have found the staff at this port efficient and obliging. I am not going to argue whether the prejudice against the Eurasian is right or wrong. I am bound to say it exists. I have found Eurasians even more patient and civil than Englishmen.

WITNESS No. IV.—25th March 1887.

A. J. Bridge, Esq.

Examination of A. J. BRIDGE, Esq. (Kellner & Co.).

I am a partner in the firm of Kellner & Co.

The appointment of Natives to the offices of Collector and Assistant Collector of the Customs and Head of the Preventive Department would be a great mistake. My experience tells me that Natives are only good in subordinate positions; they work well at a given routine, but even then they require strict supervision to keep them up to the mark, and if anything arises out of the ordinary run of work, they are immediately nonplussed. As Heads of Departments requiring self-reliance, moral courage and strict integrity, they would be useless, and business would come to a deadlock. The great thing in the Custom House is to get the work done expeditiously, any delay being attended

with heavy loss. With no check on the staff in the shape of European Heads of Departments the *challans* would be delayed until sufficient inducement was offered to pass them. At present the moral force of Englishmen at the head of the three Departments checks this; with only Natives in charge, the Custom House would become discredited and demoralised. Natives have many excellent qualities, and there are among them no doubt men entitled to the highest respect; but I fail to see that they are qualified to hold any of the three positions referred to; besides, goods imported and dutiable are from foreign countries, and Natives would labour under a great disadvantage in classifying them.

WITNESS No. V.—25th March 1887.

James Bell, Esq.

Examination of JAMES BELL, Esq., Accountant and Bonding Supervisor.

I was born in Calcutta of Scotch parents and educated at Musselburgh. I returned to India in 1866, intending to find employment in tea planting, but I was offered a clerkship in the Account-

ant General's Department and accepted it, and remained in that Department till March 1877. I was then transferred to the Customs Department.

My duties are to check all the cash transactions, both receipts and payments, amounting to between sixty or seventy thousand rupees a day. The collections include light dues payable under three different Acts as well as customs. I have to see that the rules in three financial codes are observed, in addition to the Accounts Code and the Rules of the Board of Revenue. I have 14 clerks, 13 of whom are Asiatics and one is a Eurasian. As Inspector of Licensed Warehouses I visit monthly the several warehouses to see that goods are not removed without payment of duty. On

the arrival of goods which are intended for bond they are assessed for duty in the Appraisers' Department; and a *challan* is sent to me with an order to take bond. I examine the bond tendered and see that it is properly filled up and for a sufficient amount and bears a proper stamp; and after registering the bond, direct the receipt of the goods in the warehouse. I have afterwards to see to the due delivery of the goods after payment of duty. This work brings me into ^{contact} ~~contact~~ with European merchants and their assistants.

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James Bell, I

WITNESS No. VI.—25th March 1887.

Examination of CHARLES A. TWEEDDALE, Esq., Export Supervisor.

My father was a European. I was born and have lived all my life in India. I am a Statutory Native. I was educated at a private school in Calcutta, which was then considered superior to the Martin-ière and the Doveton. I entered the Custom House in 1868 in the Office Department on a salary of Rs. 150 per mensem. I then became Deputy Accountant, Superintendent of Statistics, and eventually Export Supervisor, which post I now hold on a salary of Rs. 450 per mensem.

There is an export duty on rice to a foreign port. I check the receipts for duty paid and examine passes for free as well as dutiable goods, and am bound to see that no dutiable goods leave the port without payment of duty. I see to the correct comparison of manifests with the passes taken out, and the furnishing of notices of short shipments. I

have also to see that all exports are properly registered in respect of duty, value and weight, in order, so far as possible, that they may be included in the Statistical Return published in the interests of commerce. I have 12 men under me, of whom two are Statutory Natives and the others are Natives. The duties of my office as to the classification of exports do not require the same degree of technical knowledge as in the Appraisers' Department, but they call for considerable experience in the Custom House. Great vigilance is required. I detected an error the other day when checking a shipping bill, which resulted in securing the payment of some Rs. 700 duty.

A man of firmness and with a thorough knowledge of English is required in my appointment to deal with ship captains and the assistants in merchants' houses.

C. A. Tweeddale

WITNESS No. VII.—25th March 1887.

Examination of J. L. MACKAY, Esq., Partner in the Firm of Messrs. Mackinnon, Mackenzie & Co., J. L. Mackay, Merchants and General Agents of the British India Steam Navigation Company; Delegate of the Chamber of Commerce.

My firm as Merchants and General Agents of the British India Steam Navigation Company has a great deal of business with the Custom House at this port.

I consider it would be inexpedient to have Natives of Asiatic parentage in the higher offices of the Customs Department. The bulk of the trade is done by Europeans, and the commanders and officers of the ships engaged in the foreign trade are Europeans; and, so far as direct dealings with the merchants and ships' officers are concerned, I think Europeans would have more influence and command more respect.

I think that there are a large number of Natives who have as much technical knowledge as is necessary for the post of Appraiser. They are large dealers in goods of all descriptions, and are acquainted with values. If the salaries were sufficient to place them beyond temptation, I think men would be found who would be sufficiently worthy of confidence.

We have very large store godowns for provisions for ships. We have Native Storekeepers under two European Storekeepers.

To Mr. Samuells.

The responsible position is held by the European. I think it has yet to be proved that you cannot secure honesty in a Native, if you pay him well enough. I admit that I have more confidence in well-bred Europeans than in Natives.

I think the Head of the Preventive Service ought certainly to be a European. And also the Inspectors. I do not see why you should not get as good Natives as Eurasians as officers in the Department.

Our firm employs Natives largely as Shipping Clerks. These clerks take cargo to ships and see it tallied in, and they remain on board all night. They have opportunities for fraud if they are inclined to take advantage of them.

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J. Stevenson, Esq.

WITNESS No. VIII.—25th March 1887.

Examination of JAMES STEVENSON, Esq., Partner in the Firm of Messrs. Graham & Co., Merchants and Steamer Agents; Delegate of the Chamber of Commerce.

The peculiar duties of the subordinate officers in the Preventive Service would, I think, be better performed at present by Europeans or Eurasians than by Natives. The officers are now principally Eurasians.

There are Natives who have the technical knowledge requisite for the duties of Appraisers,—Natives who attend to the details of mercantile business. There are also Natives who would be competent to be officers of the Preventive Service, but I think they would do better in other careers. The training is laborious, and I doubt if high class Natives would take to this as a profession.

My firm is largely interested in the Trade and Shipping of the port, and has constant dealings with nearly all the Departments of the Customs.

I am of opinion that the Head of the Customs in Calcutta should be a European, because of the class of people and the interests he has to deal with, the miscellaneous urgent and responsible duties which he has to perform, and because of the large measure of discretion which he is being constantly called upon to exercise under the Customs Act. Because also of the mixed character of his subordinates, and the peculiar duties which many of them have to perform.

I am of opinion that the Custom House should never be entirely closed upon any day, Sunday excepted. This is also the opinion of the Chamber of Commerce. The representation which the Chamber has made to Government on the subject has not been considered practicable or expedient, chiefly on the ground that the religious feelings and social traditions of some of the Native employes

in the Custom House should be respected. But for this, I see no objection to the appointment of a Native to the post of Assistant Collector. As it is, I would favour the employment of such persons only in the Custom House as would make practical what the Chamber considers necessary in the interests of the trade of the port.

I am of opinion that the Superintendent of the Preventive Service should be a European. I regard him as a kind of superior detective officer—an officer whose constant duty it is to draw the distinction between what is really necessary for the protection of the Imperial revenue and what amounts to needless obstructions of the trade of the port.

An officer who is not on the constant watch for slackness or irregularities on the part of his subordinates is calculated to encourage offences against the Customs laws. Vigilance, shrewdness, discrimination and firmness are some of the qualities most required.

The subordinates in the Custom House require a strong man over them.

The temptation to dishonesty in the Salt Department, for instance, is very great, the duty being so much more than the value of the articles: some 4 or 5 times its value. Ingenious systems of fraud have been discovered in the Department carried on by collusion between the Customs Officer and the buyers of salt. Besides, disputes often arise between the subordinates of the Service and the ships' people or others connected with the Shipping and require a European to dispose of them.

WITNESS No. IX.—25th March 1887.

Examination of Babu JAGA NATH KHUNNAH, Presidency Magistrate.

The President.

I am a merchant in Calcutta, a member of the Municipal Commission and of the Port Trust. I import piece-goods from England and the continent of Europe. I have for many years had dealings with the Custom House. (Read notes.)

From my experience of the working of the Government Customs Department, extending over a period of 20 years, as proprietor of the firm of Salig Ram Khunnah and Company, Merchants and Agents. I am convinced that the higher posts can be properly filled only by persons in the Department who are gradually promoted after attaining the necessary experience. No outsider, however qualified in other respects, would be able to do justice to such posts. The educated portion of the Native community for the greater part seek for employment in the Subordinate Judicial and Executive Services and the Educational and Medical Services under Government or devote themselves to independent practice in Law or Medicine. I am not aware that they aim at any of the higher appointments in the Customs Department; and, taking it for granted that none but experienced officers of the lower grades would be duly qualified for the superior offices, outsiders would have, perhaps, to begin with Appraiserships. There is at present no arrangement for training up educated Natives in this way for the higher posts, should Government be inclined to make such a trial with a view to economy. As to the success which might result from such a plan, I am confident that details and technicalities might be mastered. I need hardly state that every caution should be exercised in the selection of such probationers, and the parties selected ought to be persons of fair collegiate education, of respectable parentage, and of unsullied character.

The President—continued.

When I spoke of higher appointments I referred only to the Head Appraiser and the Assistant Collector. I have had experience only in dealing in piece-goods, yarns, and woollens. Some Natives would object to taste spirits if they were Appraisers, and some would object to touch certain provisions. Orthodox Hindus would object. The class I think who would be willing to take such appointments would be the class who have already gone or would go to England. I admit that a training is necessary for an Appraiser's post. In a merchant's office experience might be obtained as to the valuation of piece-goods, but as to gauging spirits instruction by a Chemist would be requisite. Although European houses do not employ Native assistants, Native Firms do so. Native Firms import metals besides piece-goods, and also miscellaneous goods. I believe some import drugs. I employ no Europeans.

Mr. Samuells.

Business in the Custom House has to be pushed on quickly at times; some Native clerks would be equal to the emergency.

When from their past services Natives have inspired confidence they would receive it; but without such experience of them I do not say there would be complete confidence. To qualify

Babu Jaga Nath
Khunnah.

Mr. *Samuells*—continued.

as an Appraiser a Native should go to England to obtain experience and acquire European habits of thought. This might not be necessary in the case of a Eurasian. I do not call to mind at present any Native whom I would recommend as an Appraiser.

Mr. *Samuells*—concluded.

As to the Preventive Service, I think it should be reserved for the Europeans. Hardly any Native would be able to do the work in that Department. The Superintendent certainly should be a European. I would not object to his being a Eurasian.

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WITNESS No. X.—25th March 1887.

Examination of CAPTAIN ELLERY, Ship *Taluqdar*.

Mr. *Samuells*.

You are Commander of the ship *Taluqdar*; you have been frequently to Calcutta?—I have been trading to Calcutta for the last eighteen years; my ship is a sailing vessel; we bring salt to Calcutta and take a general cargo home.

Then you have had a good deal of business with the different Departments of the Custom House?—We have.

Do you consider it necessary that the higher appointments in the Customs should be filled by persons who, if not born in Europe, have had at least European education?—Decidedly so.

And are of European parentage?—Yes.

The *President*.

Will you give us your reasons for thinking so?—I believe that if we had other than Europeans in the principal offices in the Customs we should not be able to get on well with them. There would be constant friction between the Shipmasters and the Custom House officials. We find in our daily work on boardship that, where we have a European or an educated Eurasian, we get on much better than we should if we had a Eurasian of less education or a Native: as regards the latter, I do not think they would do at all.

Have you visited any ports where the Customs are under the management of Natives?—I have not.

What ports do you visit besides Calcutta?—We visit Calcutta only, direct from England.

Mr. *Samuells*.

I believe the Preventive Officers live on board your ships for a considerable time?—Yes, so long as you have salt in the hold.

The Preventive Officer takes his meals on board and sleeps there, so that you are thrown in constant contact with him?—Yes.

Mr. *Samuells*—continued.

A Native in that position would not have a happy life on the whole?—No; he would not have a good time.

I suppose his mode of life being different would probably render the life on board distasteful to him?—Yes. On boardship we, that is the ship's officers and the Custom House officials, usually mess together; and if the Custom House official were a man of low caste, we should not, of course, be able to get along so well as if he were a man of better education.

The exposure to all weathers which a Preventive Officer must undergo is very trying, is it not?—He has a certain amount of exposure to undergo no doubt.

The *President*.

Has a Preventive Officer in charge of a vessel to see that none of the crew take ashore anything which is dutiable?—That is his main duty.

And perhaps in a case of that kind it might be difficult for a Native to interfere?—Yes. I think it would be; I think a Native would be quite out of it.

I suppose the crews of your ships are to a certain extent Europeans?—Yes, my own crew is altogether composed of Europeans. We never carry lascars.

Do you sometimes engage Swedes and Italians as well as Englishmen?—Yes. I prefer shipping British seamen if I can get them of a good class, but sooner than take a low class, that is longshore hands, I would take Dutch and Swedes.

Mr. *Samuells*.

What is the strength of your crew?—Thirty-five all told.

And the tonnage of your vessel?—2,053 tons.

And the gross tonnage?—3,300 tons.

WITNESS No. XI.—25th March 1887.

Examination of SANDFORD JAMES KILBY, Esq., Superintendent of the Preventive Service and Salt Department, Calcutta Custom House. S. J. Kilby, Esq

The *President*.

When did you enter the Department?—In 1877. Before that I was a District Superintendent of Police. I joined the Police in 1868. I had then been a Deputy Magistrate for about two years. I became a Deputy Magistrate on the understanding that when I had acquired some judicial training, I was to be transferred to the Police. I am an Englishman by birth, and was educated in England.

The *President*—continued.

Did you join the Salt Department in your present grade?—In the same grade, but on minimum pay.

Have you any views about the larger employment of Natives of India in your Department?

The witness read the following note:—

Having been directed to give my opinion as to whether the appointment of Superintendent of the Customs Preventive

The *President*—continued.

of your officers?—Yes; after the duty has been paid, the certificate goes from the Collector of Customs to the Board, and after receipt of it the Board issues a pass which is our authority for delivery. There are two kinds of delivery—one under the wholesale *rowannah*, and another under the salt certificate issued by the Collector of Customs. The salt certificate applies only to salt within a ring fence, as it were, and is our authority for discharging salt into Calcutta warehouses. The special *rowannah* is our authority for discharging salt intended to go outside the limits of Calcutta wherever it may be.

The Hon'ble Mr. *Quinton*.

The correct delivery of salt from the ship depends altogether on the honesty, promptness and vigilance of the Preventive Officer, does it not?—Yes; and also on the tact of the Preventive Officers, because all our dealings are with sailors, Natives and ships' officers.

Mr. *Ryland*.

Are not the men employed chiefly Eurasians?—A great many of them are.

Mr. *Samuells*.

You are in charge of the Salt Golahs where you could store 40 lakhs of maunds?—Yes; we have sometimes from fifteen to twenty lakhs of maunds. I think we have had twenty-four.

The salt there is under bond for duty, is it not?—Yes; and I am the person responsible for it.

The duty is charged on the salt as weighed out from the golahs?—Yes.

The Hon'ble Mr. *Quinton*.

You are in the Preventive Service: are you in a position to say that, as between Eurasians and Europeans, one class is better than the other?—I have got very good men of both classes.

The *President*.

Will it, do you think, always be necessary to have a non-domiciled European in your position?—I think it depends entirely on individual qualifications.

Do you think it always desirable to have in your position an officer who has had experience in the Police?—I think so.

WITNESS No. XII.—26th March 1887.

Examination of RAJA DURGA CHARN LAW, C.I.E., Merchant and Zemindar.

The *President*.

I have carried on business as a merchant for more than 40 years. My business was formerly both export and import; it is now principally import. I import Manchester goods and occasionally metals. I have frequent business transactions with the Custom House, and have no cause to complain of any want of efficiency in the administration of that branch of the Department with which I have transactions.

I see no reason to think that the administration would be less efficient if a Native Civilian who has been educated and trained in England and has sufficient experience were placed at the head of the Department. There may be also a sufficiently capable Native in the Uncovenanted Service. There was a Native, a Bengali, an Assistant Collector in the Customs. I think there would be found in the merchants' offices Natives quite capable of discharging the duties of Appraisers, men who would have the requisite technical knowledge, and on whose honesty confidence might be reposed.

There were, I think, formerly Native Appraisers; they were paid very small salaries, from Rs. 25 to Rs. 50 per mensem. Being men without education and with little character, and the temptation being great, they succumbed to it. This I believe was the reason that their services were discontinued.

The Preventive Service does not require much education, but the habits of my countrymen, I mean Hindus, would generally stand in the way of their performing its duties satisfactorily. The Preventive Officers have to remain on boardship day and night, and Hindus would be obliged to have their food sent to them. There would not be the same objection in the case of the Mahomedans,

The *President*—continued.

and there might also be some Hindus who would offer themselves and do the work satisfactorily. There might be some difficulty with regard to the force of character necessary for a Preventive Officer when dealing with rough seafaring persons.

As to the chief offices in the Accounts Department and all other Departments which have to do with paper entries, I think they might be filled by Natives; the pecuniary responsibility would principally devolve on the Cash-keepers; but I must admit that for 20 years I have not any personal knowledge of the conduct of business in the several offices.

The Hon'ble Mr. *Quinton*.

I do not think there will be any difficulty on account of caste prejudices in the performance by Natives of the duties of Appraisers. They could gauge spirits, and, if tasting is necessary, some of the Appraisers, who are numerous, might be Europeans or Eurasians, or others who do not object to taste or handle any provisions.

I have no Europeans or Eurasians in my commercial establishment in this city, but I have Mr. Deverienne, a domiciled European, as Manager of my Zemindari estate. I pay him Rs. 400 per mensem. I could not at the time get an efficient Native for such work, whom I could trust.

My turn-over in mercantile business is from 70 to 80 lakhs of rupees a year.

As a class I find the men I employ to ship and take delivery of goods from the Custom House honest; they get at the utmost about Rs. 30 to 40 per mensem, taking their salaries and perquisites. They only receive goods at the jetties and deliver them at the godowns.

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S. J. Kilby, Esq.

Raja Durga Char
Law, C. I. E.

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Raja Durga Charn
Law, C. I. E.

Mr. *Samuells*.

Are you aware that the Native Appraisers were only employed to obtain prices in the bazaar?—I thought they appraised goods; they were assistants to Mr. Turnbull.

Do you know whether they ever were promoted to the higher paid Appraiser grade?—I do not think they were; but I remember that I recommended a Native merchant for one of those appointments when a post was vacant. He did not receive it. I do not know for what reason.

You have stated you consider the Head of the Customs Department should be a gentleman of English education?—Yes; because he has often to do with Europeans.

Mr. *Samuells*—continued.

In the event of Natives being appointed to the higher grades in the Customs, would you pay them lower salaries?—I think from Rs. 150 to Rs. 350 would be a sufficient range of salaries to secure honest Native Appraisers. The highest salary I have paid a Native employé was Rs. 500, and that only in one instance. I am not paying it now, as I have sons and nephews in my business who undertake the more responsible duties.

Would you dispense entirely with European agency in the Custom House?—I would not do so at once, not even in the Appraisers' Department I would introduce any change gradually. I do not apprehend it would be a costly experiment. If you get proper men there is no reason to fear their want of honesty.



PROCEEDINGS

OF

THE SUB-COMMITTEE,

PUBLIC SERVICE COMMISSION.

BOMBAY.

Customs.

Section I.—Note by the Sub-Committee.

The Chief Customs authority in the Presidency of Bombay is the Commissioner of Customs, Salt and Opium, whose office is reserved for members of the Covenanted Civil Service by the Statute 24 and 25 Vic., Cap. 54. The salary of the Commissioner, who is also Reporter-General of External Commerce, is Rs. 3,000 or Rs. 3,500 according to the grade of the Commissioner with a travelling allowance of Rs. 250. The Opium, Salt and Abkari Departments in Bombay are combined with the Customs Departments. The gazetted Executive staff consists of six officers, of whom two, the Collector and 1st Assistant Collector, are Covenanted Civilian. These officers, in addition to their duties connected with Sea Customs, administer the Land Revenue and Abkari of the Town and Island of Bombay and superintend the Stamps and Stationery Departments of the Presidency. The consolidated salary of the Collector is Rs. 2,325, with a local allowance of Rs. 100. The salary of the 1st Assistant Collector is Rs. 900 with a similar local allowance of Rs. 100. All the Covenanted officers in the Department are Europeans.

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The other four gazetted officers are the 2nd, 3rd and 4th Assistant Collectors and the Superintendent of the Preventive Service. Of these officers the 3rd Assistant Collector is a Parsi, the others are domiciled Europeans.

Appointments to the gazetted offices are made by His Excellency the Governor. There are no rules prescribing qualifications for candidates for these appointments, but an Assistant Collector, who is not a member of the Covenanted Civil Service, is required to pass within six months after his appointment an examination in Hindustani according to the Lower standard, and within two years an examination in either Marathi or Gujarati, and if he fails to do so within the prescribed period, he forfeits all claim to his appointment. He is also required to pass, within six months, an examination, oral and written, in the elementary branches of Custom-house routine, and exhibit a fair knowledge of the Consolidated Customs Act, of the Schedules of the Tariff Act, and of the Rules for the levy of Port Dues. After an interval of six months, he is required to pass an examination in the Acts relating to Sea and Land Customs, Salt, Spirits, Opium, Arms and Ammunition, Passengers, Stamps, &c. He must possess a good practical knowledge of the details of Customs routine and be able to conduct the duties of each departmental branch, explaining fully the working of each through all its stages.

The Board of Examiners is composed of a President and one member nominated by the Commissioner of Customs from officers in the Department, and of one member nominated by the Government from some other Department. The 2nd Assistant Collector is in charge of the branch Custom-house at the Prince's Dock, where most of the European ships discharge or load cargoes. He has also charge of the Tobacco Department. The 3rd Assistant and the 4th Assistant remain at the Town Custom-house. The salaries of the 2nd, 3rd and 4th Assistant Collectors are, respectively, Rs. 550, Rs. 450 and Rs. 350. Promotion to the higher-paid appointments is usually made by seniority.

The Superintendent of the Preventive Service is ordinarily selected from the ranks of that service. His salary is Rs. 400 rising to Rs. 600.

The Gauging staff consists of six officers, of whom two, Eurasians, and one, a Parsi, receive salaries of Rs. 250; the fourth, a Eurasian, a salary of Rs. 200; the fifth, a European, a salary of Rs. 150; and the sixth, a Eurasian, a salary of Rs. 100.

To secure efficiency and a steady run of promotion, Gaugers are graded with the Abkari Inspectors outside the limits of the Presidency town, most of whom are Europeans or Eurasians originally enlisted for the Preventive Service.

There are three Examiners or Appraisers on salaries of Rs. 200, Rs. 175 and Rs. 150, respectively; these appointments are now held by Hindus; the fourth Examiner, on a salary of Rs. 125, is a Native Christian; three Examiners, of whom one is a domiciled European and two are Hindus, receive salaries of Rs. 100. Appointments in this branch are usually made from the clerical staff, but, in rare instances, persons with special qualifications are brought on, if the vacancy cannot be adequately filled by promotion.

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No person can be employed on the clerical staff in the English branch of the Department who has not passed either the Matriculation examination or the 1st-class Public Service examination. Every new nominee, to whatever branch of the Department except the Preventive Service, is required to pass an examination within two years of his entering the service, and on failure to pass within the prescribed period, forfeits his appointment. The subjects of examination include the Customs and Salt Acts, the Opium and Abkari Acts, the Tobacco Act, the Ports Act, &c.

Exclusive of the Superintendent, the Preventive staff consists of thirty-nine officers. There are five Inspectors. Of three Inspectorships carrying salaries of R250, two are held by domiciled Europeans and one by a Eurasian; of two Inspectorships on R200, one is held by a domiciled European and one by a Eurasian. Of five Preventive officers in the 1st grade on R175, one is a domiciled European and four are Eurasians; of six in the 2nd grade on R150, three are domiciled Europeans and three are Eurasians; of ten in the 3rd grade on R125, five are domiciled Europeans, and one is a Eurasian; of thirteen in the 4th grade, ten are domiciled Europeans and one is a Eurasian.

The Commissioner appoints to all non-gazetted posts of R100 and upwards; the Collector to all non-gazetted posts carrying a less salary. Promotion is ordinarily regulated by seniority, but for certain appointments, such as Inspectorships in the Preventive Service, gaugerships and some clerkships, physical or moral fitness or special aptitude are taken into account.

The privileges of the staff, other than Covenanted Civilians, in respect of pension and furlough, are governed by the provisions of the Civil Leave and Pension Codes applicable to the Uncovenanted Service.

As to the technical requirements for the Gauging staff, it has heretofore been customary to refer to the Chemical Analyser to Government in any case on which experience acquired in the Customs or Abkari Departments is insufficient to pronounce with certainty; but it appears that one of the Head Gaugers is now undergoing a course of study in the laboratory of the Chemical Analyser, and it is intended that the other Gaugers should go through the same course. For Examiners a knowledge of all articles of export and import is necessary, particularly of firearms. The Appraisers must also keep touch with the market and be acquainted with prices, so as not to under-estimate or over-estimate values. Mr. Wadia, a Parsi who at the present time holds the office of Head Appraiser as his substantive post, was engaged in mercantile business before he joined the Department.

The Commissioner is of opinion that no educational test should be demanded of candidates for the Preventive Service, and that the men required do not, as a rule, belong to the educated class. He states that men are selected for their physique, powers of endurance, intelligence, courage, to deal with cases of infringements of the law where Europeans are concerned, tact and temper in their communications with Commanders of ships and their crews, ability to do duty on board-ship for whatever period their services are required and for night-work in all sorts of weather afloat and ashore.

Mr. Campbell reports that all classes of the community seek employment and are entertained in the Bombay Custom-house. In the export and import branches as well as in the Commissioner's and Collector's offices, Hindus predominate; and as the work is sedentary and the hours regular, this employment suits them. That Mahomedans are few is due to the circumstance that they rarely offer themselves for employment. Parsis and Native Portuguese are freely employed. The Preventive and Gauging branches are mainly recruited from domiciled Europeans and Eurasians.

The Departmental Member, the Commissioner, is of opinion that the officer in charge of the branch Custom-house at Prince's Dock should be a European, inasmuch as he has the control of the European Preventive officers in the part of the Island under his charge and his duties bring him in contact with European officials of the Docks and Port and the heads of European firms who have business at the Dock. He sees no reason why the other appointments of Uncovenanted Assistants should not be reserved for Natives, although one of them would have business with the Assistants of European firms. Mr. Murzban, the Executive Engineer of Bombay, who has to deal with many Europeans, is quoted by him as an instance that Natives in such a position succeed well with Europeans. Where he conceives a Native might fail would be in controlling European subordinates, but the Assistants at the Town Custom-house would not be called upon to discharge this duty.

In order to enable Native Assistant Collectors to rise to the highest paid Uncovenanted appointments he would make the salaries now paid to the 2nd, 3rd and 4th Assistants and to the Superintendents of Police personal.

The Departmental Member is of opinion that the Preventive Superintendent should be a European as the service is mainly composed of Europeans and Eurasians.

He would generally, but not universally, recruit the gazetted appointments which are not reserved for Covenanted officers, from the ungazetted officers serving in the Department by reason of their experience. He regards Natives as unsuited for the Preventive Service.

Mr. Campbell in his note on the Department reports that the 3rd Assistant Collector and his *locum tenens*, the Head Appraiser, both Parsis, discharge efficiently the duties of an Assistant Collector; but he considers that the Assistant in charge of the Customs-house at the Prince's Dock should be a European, and would prefer that all the Assistants should be Euro-

peans, having regard to the contact with Europeans entailed by their duties and the natural expectation which a Native Assistant would entertain to be promoted in turn to the appointment at the Prince's Dock.

Mr. Campbell and four officers of the Department were examined by the Sub-Committee.

Mr. Campbell was of opinion that it is expedient that the office of Collector should be held by a Covenanted Civilian, inasmuch as he considered it one of the most important posts under Government. He pointed out that the interests of Government not only in the Customs but in Land Revenue, Abkari and Opium are committed to his charge, that he represents Government at the Port Trust Board and on the Boards of other institutions, and that he is referred to for advice respecting land belonging to the State within the Island of Bombay and is consulted on questions of trade and commerce. He mentioned that the appointment of Collector of Land Revenue had at one time been given to an Uncovenanted officer, but that the experiment was not successful. He considered that the appointment of 1st Assistant Collector should also be held by a Covenanted Civilian, because it affords an excellent training for a Collector in the Bombay Presidency.

He admitted that, apart from the objection that Natives appointed to be Assistant Collectors might expect to obtain the appointment at the Prince's Dock, one or both of the appointments in that grade, held by the officers at the Town Custom-house, might be filled by Natives. He considered Natives preferable to Europeans as Examiners and mentioned that a Parsi formerly in the service as Appraiser was the best man in the Custom-house. He considered it, however, expedient that there should be a few European Examiners, so that all the officers of this branch should not be of one race. He thought that educated Natives would not care for employment as Gaugers, but stated that he had received applications for these posts from Parsis and from a Parbhu. He believed that Europeans or Eurasians are best suited for the Preventive Service, having regard to the nature of the duties to be performed. With the exception of a Tallying clerk, a Native Christian, no Native had applied to him to be appointed to the Preventive Service.

Mr. G. A. Ainsworth, the Superintendent of the Preventive Service, deposed that his force is principally composed of Europeans and Eurasians, but that there are in it also Goanese and Native Christians; and that he had received applications for employment in it from European Jews, but not from Natives. He mentioned that his officers mess with the ship's officers and expressed a doubt whether Natives would have sufficient tact to deal with European passengers or would command sufficient respect from rough Europeans. He considered that Natives would be wanting in endurance and impeded by their caste prejudices from efficiently discharging their duties.

Mr. Wright, the Assistant Collector in charge of Prince's Dock, said that he had known many Native Assistants and that, to a certain extent, they had done their work very well, but that they had not always been well chosen. He added that he referred to men temporarily employed and appointed from outside the Department. He stated that Natives had not been tried as Gaugers (the witness apparently did not consider that the term "Natives" applied to Parsis), but that they succeeded very well as Examiners, though he thought a mixture of races desirable in that branch.

Mr. Ardesar Jehangir Wadia, the Head Examiner, saw no reason why Natives should not be appointed Assistant Collectors. He stated that he had to work with European Commanders of ships and others, and had always been treated with respect by them, and that no appeals had been preferred from his decisions. He professed his inability to say whether Natives applied for employment in the Preventive branch, but he was aware that they did so freely in other branches: he knew no instance in which any difficulty had occurred as to examining provisions, nor had he ever known caste or sectarian prejudices to interfere with the performance by Natives of their duties in the Department.

Mr. Bamanji Framji Palkiwala, Head Gauger, stated that Natives, if properly selected, are as well qualified to be Gaugers as Europeans. He thought Natives superior to Europeans as Examiners, as they had a better acquaintance with prices. He mentioned that appeals had been preferred against his decisions, but that they had been unsuccessful; and he expressed his belief that Natives would be quite capable of detecting any fraud which might be attempted in the importation of alcoholic liquor in the guise of perfumery.

The Commissioner in Sind is *ex-officio* the Chief Customs authority. The chief Executive officer is the Collector of Customs, who is also Assistant Commissioner of Salt Revenue on a combined salary of Rs. 1,250—1,500. This officer is a European. Subordinate to the Collector is an Assistant Collector, a Eurasian, on a salary of Rs. 300. The appointments of the Collector and the Assistant are made by His Excellency the Governor. The Head Preventive officer on a salary of Rs. 100, the officer in charge of Customs at Kali Bunder on a salary of Rs. 100, and the Statistical Compiler on a salary of Rs. 125 are, it is believed, Eurasians, as is also the Head Clerk on a salary of Rs. 145. No other officer in this Department enjoys a salary of Rs. 100.

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NOTE BY THE ACTING COMMISSIONER J. McL. CAMPBELL, Esq., C.S.

HEAD I.

2. The various grades and ranks of which the department is composed are—
 - (a) the higher Executive officers holding gazetted appointments.
 - (b) the Preventive Service officers on the non-gazetted establishment.
 - (c) the subordinate officers of higher grades on the non-gazetted establishments in the Gauging, Examining, and Appraising branches and Opium Department.
 - (d) Ministerial officers on the non-gazetted establishments.

3. (a) The gazetted appointments are six in number, two, *viz.*, the Collectorship and the 1st Assistant Collectorship, being held by Covenanted Civil Servants, who are also entrusted with duties connected with the Land Revenue and Abkari of the Town and Island of Bombay and the Stamps and Stationery Departments. Of the remaining 4 officers, 3 are Assistant Collectors and one Superintendent, Preventive Service. One of the Assistant Collectors was appointed an Assistant Collector in the Customs and Salt Department in 1860. Another and the Superintendent of the Preventive Service had previously served in the non-gazetted appointments, from which they were promoted to the gazetted ranks on account of their special qualifications and as rewards for good service. The two Assistant Collectors referred to (the second and fourth Uncovenanted Assistants) are domiciled Europeans, the third Assistant being a Parsi.

I am glad to say that the 3rd Assistant (now on leave) is a good Assistant, as is also the Acting Assistant, a Parsi, whose permanent appointment is Head Appraiser. But there are strong reasons for having Europeans as Assistants. Apart from the responsibility of these officers, it is to be remembered that the great ship-owning firms and the European merchants have European Assistants in charge of their Custom-house work, and that much work has to be done with European ship captains and European travellers. Now that there is a Covenanted Assistant in the Town Custom House, as well as the Collector, one of the Assistants stationed in the Town Custom House might be a Native, except for this difficulty, that he, in his turn, in the ordinary course of promotion, would become the senior of the Uncovenanted Assistants, and the senior of these Assistants holds the semi-independent post of officer in charge of the Branch Custom House at Prince's Dock. In addition to the reasons for having European Assistants in the Town Custom House; there are at Prince's Dock the following reasons:—that the responsibility and the necessity for independent action are greater, that the Assistant Collector has control over the European Preventive officers in the part of the Island which is under his charge, and that the heads of all other departments with whom he comes into contact are Europeans—the Port Trust Engineer, the Dock Superintendent, the Dock Master, the Traffic Manager and the Superintendent of the Dock Police.

The Superintendent of the Preventive Service is selected from the ranks of the Preventive Officers. His appointment as well as those of the Assistant Collectors is made by His Excellency the Governor. There are no special regulations as to the admission of officers to the grades of Assistant Collectors. After their nomination, they are required to pass the departmental examinations within two years of their appointment. Their promotion is generally regulated by seniority in the grade.

4. (b) No educational test is required of the members of the Preventive Service, as the work which they are called upon to perform does not require any special literary attainments, so much as endurance, honesty at outlying stations not closely under superior supervision, power to assert their position in dealings with ship captains, ships' officers and other Europeans, and fitness for doing duty on boardship, as Preventive officers are required by law to remain on board very often for lengthened periods. Moreover, a great deal of night duty in all sorts of weather, both ashore and afloat, is required of officers of the Preventive Service. All these considerations are taken into account when selecting officers for employment in this branch of the Service. And from the nature of the duties required, Europeans and Eurasians are best qualified for it. They are not required to pass any departmental examination after their admission into the Service.

5. (c) The Gauging Staff consists at present of one Native (a Parsi) and five Europeans or Eurasians. Before the change in tariff in January last, the staff was one Parsi and two Europeans. To meet the extra work caused by the change in the tariff, the establishment was enlarged from three to six Gaugers, and, at the same time, to promote efficiency and secure a steady run of promotion, the Gaugers were put on one list with the Mufasil Abkari Inspectors, most of whom are Europeans or Eurasians originally drawn from the Preventive Department of the Custom House. Thus, in enlarging the staff, no more Natives were brought in. None had special qualifications, while the

Abkári Inspectors brought in were men of tried probity and efficiency in their dealings with distilleries and had some experience of gauging and testing.

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8. The nature of the duties required of the officers of the Gauging and Opium Departments described above will, I believe, explain the principles by which the Head of the Department is guided in making first appointments to, or promotions in, the branches of the Service referred to. For them, as in the Preventive service, I consider Europeans or Eurasians more suitable than Natives.

9. Appointments to the Examining and Appraising branches are generally made by promotion from the ranks of the ministerial grades. In rare instances, exceptions are made in favor of men outside the service on account of their special qualifications, if the vacancy cannot be adequately filled by promotion from the lower grades.

10. (d) The ministerial grades of the Department consist of clerks, and in their cases the orders of Government, directing that no one who has not passed either the Matriculation examination according to the University standard or the first-class Public Service educational test should be employed to the English branch of the Department, are strictly enforced.

11. All new nominees, to whatever branch of the Department, except the Preventive service, are required to pass the departmental examinations within two years of their appointments, failure to pass which results in the forfeiture of the appointment. Promotions as regards the bulk of the appointments go more or less by seniority, but as regards appointments such as Preventive Inspectorships, the Opium Warehouse-keepership, Gaugership, and Head clerk and clerkship in the Commissioner's and Collector's offices, physical fitness or special aptitude, as the case may be, has always to be taken into account.

12. The Commissioner appoints to all places of Rs. 100 and upwards, and the Collector makes all the other appointments on the non-gazetted establishments.

HEAD II.

13. The conditions of service in the Department in regard to pay, pension and furlough are regulated by the provisions of the Civil Leave and Pension Codes.

HEAD III.

14. As to technical requirements and professional attainments sea-faring men are very useful in the Preventive Department, and special knowledge is required in the gauging and examining branches; but, as a rule, this knowledge has to be acquired after appointment. The present Head Examiner, however (a Parsi, Mr. Wadia), was in mercantile business before he joined the Custom House, and two of the Gaugers obtained some knowledge of gauging and testing in the Abkári Department before they were appointed Gaugers. In appraising a knowledge of prices and of the nature of all articles of import and export is necessary; the Appraisers have to keep touch with the market so as not to over or under estimate values.

15. The professional attainments essential for efficient service in the various branches of the department are secured by the examination which all officials, except those of the Preventive service, are compelled to pass. The subjects of examinations include various Customs and Salt Acts, the Opium and Abkári Acts, the Tobacco Act, the Ports Act, &c.

HEAD IV.

16. All classes of the community seek employment and are entertained in the Bombay Custom House. The tables hereto annexed show in what proportions the various classes are employed. In the import and export branches, as well as in the Commissioner's and Collector's offices, Hindus predominate, and as the nature of the work is sedentary and the hours regular the work suits them.

17. The Mahomedans are very weak in number, but that is entirely due to their not offering themselves for employment. There is nothing specially operating against them in the rules for admission. Parsis and Native Portuguese make up the other services.

18. The Preventive branch is essentially a European one, and the same may be said of the Gauging and Opium Departments (*vide* paragraphs 4, 5 and 6 above).

HEAD V.

19. The existing organisation and constitution of the Department are shown in the annexed statement.

Note by the Departmental Member.

2. The officer holding the Rs. 550 appointment is in charge of the Branch Custom House at the Prince's Dock. He has the control over the European Preventive officers in the part of the island under his charge, and the heads of all the departments with whom he comes into contact are

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Europeans—the Port Trust Engineer, the Dock Superintendent, the Dock Master, the Traffic Manager, the Superintendent of Dock Police, and the heads of European firms having business at the Branch Custom House. The officer holding this appointment ought therefore to be a European.

3. I do not see why the Rs. 450 and Rs. 350 places should not be reserved for Natives. It is true that one of them has to deal with the great shipping firms, and the European merchants who have European Assistants in charge of their Custom-house work; but there would, it seems, be no objection on this score if we have a thoroughly competent and fit native to fill the place. Mr. Murzban, the Executive Engineer in Bombay, has to deal with many Europeans, and he gets on very well. It would be quite different if the Assistant had to superintend European subordinates. Not one Native in 1,000 is capable of managing them properly, but the Town Custom House Assistants have no Europeans subordinate to them I believe.

4. I would make the Assistant's pay personal so as to allow the Natives to rise, although they would not be put in charge of the Branch Custom House at Prince's Dock, or of the Superintendentship of the Preventive Service.

5. The Rs. 450 rising to Rs. 600 appointment is that of Superintendent, Preventive Service, and as the Preventive officers are Europeans and Eurasians, it is necessary that they should have a European over them.

The duties of the Superintendent, Preventive Service, are described in detail at pages 29 and 30 of the Compilation of standing orders, rules and notifications relating to the Department of Customs (1886).

6. I would recruit the gazetted appointments not reserved for Covenanted Civilians, from the ungazetted list of officers serving in the department, as I think they are likely to make better Assistants than those chosen from outside, owing to their experience of the working of the department; but it should be always open to the Commissioner to select from outside if he records his opinion that there is no one in the Department fit to be promoted to the gazetted rank.

PREVENTIVE SERVICE.

7. As regards qualifications, I would not insist on any educational test; the men we want for the Preventive Service do not, as a rule, belong to the educated class. Men for the Preventive Service are selected according to their physique, powers of endurance, intelligence, courage to deal with cases of infringements of the law where Europeans are concerned, tact and temper in their communications with Commanders and Masters of vessels and steamers and with ships' officers, fitness for doing duty on board ship, where they have to stay occasionally for long periods, and for night work in all sorts of weather, afloat and ashore. Natives would not do for this kind of work.

Existing organisation and constitution of the Bombay Customs and Opium Department.

1 Department.	2 Total number of gazetted appointments or of appointments not being purely clerical of salaries of Rs. 100 and upwards.	3 Distribution of the gazetted appointments and the other appointments mentioned in column 2 amongst classes and grades, with rate of pay attached to each.	4 NUMBER OF APPOINTMENTS IN EACH CLASS OR GRADE NOW HELD BY—						
			1 Europeans not domiciled in India.	2 Europeans domiciled in India.	3 Eurasians.	4 Natives of India.			
						(a) Hindus.	(b) Mahomedans.	(c) Others.	(d) Total.
Customs	6 Gazetted	Commissioner of Customs, Salt, Opium and Abkari (Covenanted) Rs. 3,750.	.	..	..	..	..	..	..
		Personal Assistant to the Commissioner, Rs. 560.	..	..	..	..	..	..	.
		* Collector (Coventd.), pay Rs. 1,800, local allowance Rs. 200.	1	..	..	..	..	..	..
		† 1st Assistant Collector (Covenanted), pay Rs. 900.	1	..	..	..	..	..	..
		2nd Assistant Collector, Rs. 550.	..	1	..	..	..	..	..
		3rd Assistant Collector, Rs. 450.	..	..	..	..	..	1	1 Parsi.
		4th Assistant Collector, Rs. 350.	..	1	..	..	..	..	..
		Superintendent, Preventive Service, Rs. 400—Rs. 600.	..	1	..	..	..	..	..

* This officer is also Collector of Land Revenue, Bombay, Superintendent of Stamps and Stationery and Commissioner of Income Tax.

† This officer is also Assistant Collector of Land Revenue, Bombay.

1	2	3	4						
Department.	Total number of gazetted appointments or of appointments not being purely clerical of salaries of Rs. 100 and upwards.	Distribution of the gazetted appointments and the other appointments mentioned in column 2 amongst classes and grades, with rate of pay attached to each.	NUMBER OF APPOINTMENTS IN EACH CLASS OR GRADE NOW HELD BY—						
			1	2	3	4			
			Euro- peans not domiciled in India.	Euro- peans domiciled in India.	Eura- sians.	Natives of India.			
						(a) Hindus.	(b) Mahomedans.	(c) Others.	(d) Total.
Customs (Proper).	13 Not gazetted.	3 Gaugers, Rs. 250	..	..	2	..	..	1	1
		1 Gauger, .. 200	..	..	1	..	..	..	..
		1 Do. .. 150	1	..	..	..	..	..	..
		1 Do. .. 100	..	..	1	..	..	..	..
		1 Examiner, .. 200	..	..	..	..	..	1	1
		1 Do. .. 175	..	..	..	..	..	1	1
		1 Do. .. 150	..	..	..	..	..	1	1
		1 Do. .. 125	..	..	..	..	..	1	1
		3 Examiners, .. 100	..	1	..	2	..	..	2
		3 Inspectors, .. 250	..	2	1	..	..	..	..
Preventive Department.	39 Not do.	2 Do. .. 200	..	1	1	..	..	..	..
		5 Preventive officers, 1st grade .. 175	..	1	4	..	..	..	..
		6 Preventive officers, 2nd grade .. 150	..	3	3	..	..	..	..
		10 Preventive officers, 3rd grade .. 125	..	5	4	1	1
		13 Preventive officers, 4th grade .. 100	..	10	3
Total ..	60	4	26	20	3	..	7	

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RULES FOR THE EXAMINATION OF UNCOVENANTED ASSISTANTS APPOINTED TO THE DEPARTMENT OF CUSTOMS, SALT AND OPIUM, BOMBAY.

Vernacular Languages.

I. Within six months of his appointment to the Department every Junior or Extra Assistant shall pass an examination in Hindustani, according to the Lower Standard, and within two years of his appointment he shall be required to pass also in one of the Vernaculars.

II. The language to be acquired, in addition to Hindustani, shall be either Marathi or Guzerati.

III. Failing to pass in two languages within two years of his joining, the Assistant shall forfeit all claim to his appointment in the Customs Department.

DEPARTMENTAL EXAMINATION.

First Standard.

I. After six months from the date of an Assistant joining the Department of Customs, Salt and Opium, he shall pass an examination, oral and written, in the elementary branches of Custom-house routine. He must also have a fair knowledge of the provisions of the consolidated Customs Act, also of schedules A and B of the Tariff Act, and the rules for the levy of Port Dues.

Second Standard.

I. After an interval of a further period of six months, the Assistant must pass an examination, oral and written, in the several Acts and Regulations noted in the margin.

Sea Customs.	Cotton.	Registry.
Act VIII of 1878.	Act IX of 1863, Local.	Act XIX of 1838.
		" X of 1841.
Tariff.	Salt.	Passengers.
Act XI of 1882.	Act VII of 1873.	Act X of 1887.
" II of 1887.	" XVI of 1879.	
	" XII of 1882.	
Abkari.	Tobacco.	Stamp Act.
Act V of 1878.	Act IV of 1857.	Act I of 1879.
Port Dues.	Opium.	Arms and Ammunition.
Act XII of 1875.	Act I of 1878.	Act XI of 1878.

II. He must possess a good practical knowledge of the details of Customs routine, and be able to conduct the duties of each departmental branch, explaining fully the working of each through all its various stages.

III. The Assistant shall not be eligible for appointment to the charge of a district who shall not have passed a successful examination in both the above standards, and who may not also have completed at least one year of actual service in the Bombay Custom House.

IV. The above rules shall apply to all Junior and Extra Assistants who may have entered the department subsequently to 1st January 1867. The time will count from the 1st proximo.

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V. A Probationary or Acting Assistant shall not be required to pass the second standard until confirmed in the Department.

Miscellaneous.

I. The Examining Committee for the Departmental Examination shall consist of a President and two Members. The President and one Member shall be nominated by the Commissioner of Customs from officers in the Department, and one Member shall be nominated by Government from some other department.

From R. A. COGHLAN, Esq., Collector of Customs, Karachi, to C. B. PRITCHARD, Esq., C.S., C.S.I., Commissioner in Sind, dated Karachi, 19th April 1887, No. 641.

In returning your endorsement, No. 945, of the 5th instant, together with the original papers forwarded therewith, calling for information as to the regulations, organisation, and constitution of the Customs Department in Sind, I have the honor to report as follows :—

1. The two gazetted appointments of Collector and Assistant Collector are filled up by Government. Other appointments are filled up by the Collector of Customs according to merit and seniority.
2. The conditions of service in the Department in regard to pay, pension, and furlough are those prescribed in the Codes of the Financial Department.
3. A thorough knowledge of the requirements of the Acts enforced by Customs authorities. Special instruction has been given to certain officers engaged in the Customs laboratory.
4. The classes of the community finding employment in the Department include Europeans, Eurasians, Hindus, Parsis and Mahomedans. For the Gauging and Preventive departments, Europeans, Eurasians or Parsis are found preferable. For the Import and Export branches of the Customs, Hindus work equally well.
5. The lowest test necessary for admission is the Educational Public Service Test, but better educated men, many of whom have matriculated or gone higher, are now available.
6. The annexed statement shows the organisation and constitution of the Department.

Existing organisation and constitution of the Customs Department, Sind.

1 Department.	2 Total number of gazetted appointments or of appointments not being purely clerical of salaries of Rs. 100 and upwards.	3 Distribution of the gazetted appointments and the other appointments mentioned in column 2 amongst classes and grades, with rate of pay attached to each.	4 NUMBER OF APPOINTMENTS IN EACH CLASS OR GRADE NOW HELD BY—						
			1 Europeans not domiciled in India.	2 Europeans domiciled in India.	3 Eurasians.	4 Natives of India.			
						(a) Hindus.	(b) Mahomedans.	(c) Others.	(d) Total.
Customs	Collector (gazetted) combined pay Rs. 1,250 to Rs. 1,500 *	1	..	..	..	..	..	..
		Assistant Collector, Rs. 300.	..	..	1	..	..	..	..
		Head Preventive officer, Rs. 100.	..	..	1	..	..	..	..
		Officer in charge of the Customs Kali Bunder, Rs. 100.	..	..	1	..	..	..	..
		Statistical Compiler, Rs. 125.	..	..	1	..	..	..	..

* Is also Assistant Commissioner of Salt Revenue.

Endorsement by C. B. PRITCHARD, Esq., Acting Commissioner in Sind, dated Karachi, 29th April 1887, No. 1205

Submitted to Government in reference to Government endorsement, dated 26th March last, No. 1894.

Letter dated 19th April 1887, No. 641, from the Collector of Customs, Karachi, and accompaniment.

2. With regard to entry No. 2 in column 3 of the statement accompanying the Collector's letter, the Commissioner has the honor to point out that the present Assistant Collector of Customs, Mr. J. Strip, who is a Eurasian, draws a fixed salary of Rs. 300 and not Rs. 300 rising to Rs. 400 as entered by the Collector of Customs (*vide* Government resolution, dated 4th April 1884, No. 2878), in which Government rejected an application made on behalf of Mr. Strip, to increase his salary from Rs. 300 to Rs. 400. The higher salary of Rs. 400 is only to be given if an European, with higher qualifications, is appointed.

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Section III.—Sittings at Bombay.

Witness No. I.—18th July 1887.

Examination of J. McL. CAMPBELL, Esq., C.S., Collector of Customs, Bombay.

The President.

The appointment of Commissioner of Customs is one of the appointments reserved by Statute for Covenanted Civilians?—Yes.

Your appointment is not so reserved?—No.

You are subordinate to the Commissioner?—Yes.

You are Chief Customs officer, and he is Chief Customs authority?—Yes.

When did you enter the Department?—I held the office of Collector of Customs from January 6th, 1882, to October 14th, 1882; from November 30th, 1882, to April 19th, 1883; and from December 3rd, 1885, to the present time, except for a short period during which I acted as Commissioner of Customs.

Had you had any previous connection with fiscal matters other than Land Revenue?—No.

Have you any other duties than those of Collector of Customs?—I am also Collector of Land Revenue in the Island of Bombay, Superintendent of Stamps and Stationery, and Collector of Opium and Abkâri Revenue.

What are the duties of the Assistant Collector? He assists me in all the departments which are under my charge, including Stamps and Stationery, and he is also Inspector of Factories.

There were formerly two distinct Collectorships, that of the Land Revenue of Bombay and that of Customs; and when these offices were amalgamated, an Assistant was given to the officer who held the amalgamated appointment?—Yes.

You have three other Assistants?—Yes. The Second Assistant is in charge of the Prince's Dock Branch, which has to do with most of the European trade. He is in semi-independent charge there, and has also charge of the Tobacco Department. The 3rd and 4th Assistants remain at the Town Customs House. The 3rd Assistant usually has charge of the Import Department, and the 4th of the Export and Opium Departments. The permanent 3rd Assistant is a Parsi on Rs. 450, and the 4th Assistant, a domiciled European, is acting for him. The Senior Examiner, who is at present acting for the 4th Assistant is also a Parsi. The other gazetted officer is the Superintendent of the Preventive Service. He is a domiciled European.

Do you see any reason why there should be any race restriction in filling the appointments of Assistant Collectors?—No.

Do you see any reason why the appointment of First Assistant Collector should be reserved for a Covenanted Civilian?—I think it would be

a very good training for a man who is to become Collector.

Would you always have the Collector of Customs a Covenanted Civilian?—It is one of the most important posts under Government. The Collector has to look after the interests of Government in the Land Revenue, Abkâri and Opium. He also represents Government on the Port Trust Board, and is *ex-officio* Director of, or connected with, other institutions in which Government is more or less interested. He is constantly referred to by Government for information respecting the landed property of the State within the limits of his Collectorate and the commerce and trade of the port. In short, very many interests of Government are represented by him.

Do you know whether the Land Revenue in Madras City is managed by a Covenanted Civilian or a Native?—No. The experiment was only once made in Bombay of having a man other than a Covenanted Civilian as Collector of Land Revenue, and it was not successful.

Is the head of the Stamp office always a Covenanted Civilian?—I think so.

As Collector of Customs you have to decide questions of appraisement. If, for instance, an importer is dissatisfied with the appraisement of one of the subordinates in your Department, the question would come eventually before you?—Yes.

Is it the case, that since the introduction of a sliding scale of duty for alcoholic spirits disputes of that nature are more frequent than they used to be?—I have not heard of any.

By whom are promotions in the Department made?—Those to appointments of Rs. 100 and upwards are made by the Commissioner. The Collector has to report periodically on the qualifications of his subordinates.

Who appoints the Assistants?—The Government. They are all gazetted appointments.

The Gaugers are employed in levying the duty on spirit?—Yes.

They are quite distinct from the Appraisers?—Yes.

You bring them in from the Abkâri Department?—When the staff was increased lately, we had to bring in men from the Abkâri.

The Examiner's Department in the Bombay Custom House corresponds with the Appraiser's Department in Calcutta?—Yes.

Who is at the head of the Examiner's Department?—There are eight Examiners, five of whom work at the Prince's Dock under the Second Assistant, and the rest at the Custom House under the

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J. McL.
Campbell,
Esq.

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J. McL.
Campbell,
Esq.

Assistant in the Import Department or the Assistant in the Export Department.

Of what nationality are the Gaugers?—One is a European non-domiciled, four are Eurasians and the Head Gauger is a Parsi, and has been in the Department about nine years. Of the Examiner's the first, second, and third are Parsis, the fourth is a Native Christian; there are three on Rs. 100, one of whom is a domiciled European, two are Hindus, and the lowest on the list is a Parsi.

Your Preventive Department is almost entirely European?—Yes.

Do you ever have applications for employment in this Department from Asiatic Natives?—Never. One of my tallying clerks, a Native Christian, is very anxious to get promoted into it.

Do not a great many Mahomedan sailors visit this port?—All our lascars are Mahomedans.

Do none of them apply for employment in this branch?—No.

Do you not get a superior class of Mahomedan sailors?—No.

Do Natives ever apply for service as Gaugers? Yes.

Besides Parsis?—The last application I had was from a Parbhu.

Do Natives apply for employment as Examiners? We do not get applications from outside for these posts; we promote to them from the department.

From what class?—From the clerical and sometimes from the Preventive Department.

Are the clerks sufficiently acquainted with fire-arms to be able to appraise them?—If there is any difficulty in making such appraisements, reference is always made to the Assistant Collector who is close by.

Does Salt in any quantity pass through the Customs establishment at this port?—Salt that goes to Calcutta is transhipped here under the supervision of the Preventive Department. Practically no Cheshire salt is brought here; some salt comes from the Persian Gulf.

Are your Examiners subjected to any departmental examination?—They are expected to pass the same examination as the clerks, and also an examination in the Revenue Acts.

You do not impose any test of chemical knowledge?—No.

Not on the Gaugers?—The Head Gauger has some chemical knowledge. He is now studying in the laboratory of the Chemical Analyser where we are going to send all the Gaugers. In all matters of real difficulty, such as patent medicines, reference is made to the Chemical Analyser, and when the same goods come before us again, we usually accept the former gauge.

The Hon. Khan Bahadur Kazi Shahbudin.

You do not admit probationers for training as Gaugers and Examiners?—No.

Suppose two or three vacancies occurred all at once in these departments, how would you fill them?—In the Examiner's Department I would appoint a sharp clerk or Preventive officer according as I thought the proportion of Europeans ought to be increased or diminished. In the Gauger's Department vacancies would be filled from the Abkari Department.

Have you any suggestions to submit with reference to the Committee's inquiry?—No, all my views are embodied in the report I have laid before the Committee. I think the Preventive Department should remain as it is. European and Eurasians are the most suitable for shipping work and maintaining order at the wharves.

Do you think Natives will ever be fit for these posts unless they are tried?—I think that Preventive officers should be Europeans or Eurasians; because of the rough work on board-ship; because in many positions they have to deal with and give orders to European Captains, mates, travellers and others, many of whom would pay little respect to a Native official and resent his giving them orders or his insisting on seeing their baggage also; because even on posts where they have to deal with Natives only, Europeans and Eurasians have, in my opinion, more power of keeping order and getting themselves obeyed.

The remark regarding members of the Customs Department coming into contact with the Traffic Manager and other heads of Port Trust Departments, who are all Europeans, was made with reference to the question whether there was any objection to Assistant Collectors of Customs being Natives. My views on this point are that while it would be preferable to have all the Assistant Collectors Europeans, yet one or both of the Assistants who work in the Town Custom House, i.e., in the same building as the Collector, and the Covenanted Assistant might be Natives if it were not for the fact that each would in his turn become the Second Assistant Collector, and would expect to get the semi-independent charge of the Branch Custom House at Prince's Dock. I think it specially important that this post should be held by a European. The bulk of the trade with Europe passes through the dock. The Assistant Collector is constantly in contact with European Captains, Mates, and passengers, with European merchants and their European Assistants and clerks, and with the heads of the various departments of the Port Trust, all of whom are Europeans. As all of these are Europeans, the representative of the Customs Department should be a European also.

With regard to Examiners in many ways Natives are better as Examiners; however I would only have one or two Europeans so as not to have them all of one nationality.

As regards Gaugers, as a rule I think the work is not what the educated Natives care for. There is a good deal of rough work about it. Liquors are landed in the different sheds all over the dock, and the Gauger has to go where the liquor is landed.

Most of the Abkari Inspectors are Europeans?—Yes, Europeans are preferred for it. There is no objection to having one or two Native Assistant Collectors in the Town Customs Office; the difficulty is when they come to have independent charge in Prince's Dock, where they are brought in contact with rough Europeans. The Parsi Appraiser we used to employ before the duties were taken off was a splendid man,—the best man, in fact, we have had in the Custom House.

Mr. Nulkar.

You have had at different times Native Assistants in the Customs?—Yes.

How are first appointments made to the Assistant Grade?—Appointments are made by the Government.

There is no competition?—No.

The President.

Why do you think the Warehouse-keeper in the Opium Department should be a European?—Because he is in charge of a large building; he has to take care of it, to keep it in order, to look after the fire apparatus, see that his men know how to use the fire-engine, to see that the chests

as they come out are carefully numbered and counted. I should say a European was much more likely to keep order in a place like that.

Have you never met a Native who could keep order?—The place is frequented by brokers and dealers.

Are they disorderly?—There is a great deal of noise and crowding. Another important duty he has, which however a Native might be equally competent to discharge, is assisting to select the samples of opium for Government to purchase for up-country consumption. You want a perfectly trustworthy man for that.

Who tests your opium?—We send it to one of the chemists in Bombay. We have no one in the Department able to do it.

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Esq.

Witness No. II.—18th July 1887.

G. A. AINSWORTH, Esq., Superintendent, Preventive Service.

G. A. Ainsworth, Esq.

The President.

I have been a member of the service for nearly 30 years; previously I was in the Telegraph Department for about 6 months. I have about 89 officers, including Inspectors, besides Hindu peons and lascars, under me. My staff is composed mainly of Europeans and Eurasians. There are Goanese and Native Christians also. I never have applications from Natives for employment in the Preventive branch. European Jews sometimes apply. No men from Surat apply; nor do Native quartermasters. Some of the quartermasters on steamers from this port are Natives. My staff has a good deal to do with Commanders and crews of ships who are chiefly Europeans. My men mess with them. They have to remain aboard-ship night and day. I do not think Natives possess sufficient tact to deal with Military officers in troop-ships, ladies on steamers, &c.; they fail also in endurance, and their caste prejudices stand in the way of their efficiency. I

do not think Native Inspectors would command so much respect from rough Europeans, and sometimes they would not deserve respect.

The Hon. Khan Bahadur Kazi Shahbudin.

Native gate-keepers complain to me occasionally about the night-work they have to do. They shirk the work. They are sometimes required to work twenty-four hours at a stretch; they grumble, and the work has to be done by Goanese. We have three Goanese gate-keepers. Goanese are not, as a general rule, superior to Natives, but for this particular kind of work they are. I speak from personal experience.

Mr. Nulkar.

Do you know that some coasting steamers are commanded by Mahomedans?—I do. Their work is as hard as that of our officers; but the position they occupy is different.

Witness No. III.—18th July 1887.

H. L. WRIGHT, Esq., Assistant Collector in charge of the Custom House at Prince's Dock.

H. L. Wright, Esq.

The President.

In what year were you appointed to the Department?—I entered the Department in 1879 as Inspector of Customs, what is now called an Examiner. I have known several Native Assistants in the Customs. To a certain extent they did their work very well. The selections were not always well made. They were made by the Governor from outside the Department. They were temporary men, and the general opinion was that they were not a success. Natives have not yet been tried as Gaugers. They have always been employed as Examiners, and have done very well. It is a department in which a mixture of nation-

alities is desirable. I know very little of the Preventive Service. I do not think Natives have ever applied in large numbers for employment in that branch. The work is very hard, and it offers no great prizes.

The Hon. Khan Bahadur Kazi Shahbudin.

I have 12 Gaugers and Examiners under me and 16 clerks, two of whom are Native Christians and 14 Hindus.

The President.

I have nothing further to say.

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Ardesar
Jehangir
Wadia.

Witness No. IV.—18th July 1887.

ARDESAR JEHANGIR WADIA, Head Examiner or Appraiser.

The President.

How long have you been employed in the Department?—I have been for nineteen years in the Department. I entered it as an Examiner. I have never found it difficult to perform the duties of an Appraiser. I had previous training in a mercantile house. I have had nothing to do with examining liquors. I am now acting as Assistant Collector. I see no reason why Natives should not be employed as Assistant Collectors. I have to work with European Captains and

others, and have always been treated with respect by them. My decisions have never been appealed from. I do not know whether Natives are anxious to get into the Preventive service. They freely apply for appointments in other departments. I have never known a case of difficulty arise with regard to examining provisions. There are two or three Hindu Examiners but no Mahomedans. I have never known caste or sectarian prejudices interfere with the performance by Natives of their duties in the Department.

Witness No. V.—18th July 1887.

BAMANJI FRAMJI PALKHIWALA, Esq., Head Gauger, Customs Department.

The President.

In which grade did you enter the service?—I entered the Department as an Inspector or Examiner in 1868. I consider Natives, if properly selected, are as fit to be Gaugers as Europeans. I have been attending the laboratory of the Chemical Analyser, and I see no reason why Natives should not be taught the

work of liquor-testing. I have been an Appraiser. Natives have perhaps better touch with the market than Europeans. I have had appeals made against my decisions, but not successfully. Attempts are often made to smuggle spirit brought to the Custom House in the guise of perfumery. I do not think there are any frauds of this kind which a Native could not detect.

Bamanji
Framji
Palkhiwala,
Esq.

PROCEEDINGS

OF

THE SUB-COMMITTEE,

PUBLIC SERVICE COMMISSION.

MADRAS.

Customs.

Section I.—Note by the Sub-Committee.

The Chief Customs authority in Madras is the Board of Revenue.

The Collector of Sea Customs, who also holds the appointments of Collector of Land Revenue, Madras, Collector and Commissioner of Income Tax, Superintendent of Stamps and Stationery, Protector of Emigrants and Chairman of the Port Trust, is a Covenanted Civilian. The pay of the combined appointments is R2,333 with R100 allowance as Protector of Emigrants, and in addition R400 paid from the Port Trust.

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The Deputy Collector of Sea Customs, whose duty it is to appraise goods, gauge liquors and collect customs duties, receives a salary of R500, and a personal allowance of R200. The Collector and Deputy Collector are Europeans.

Three other officers in the Customs Department receive salaries of R100, *viz.*, the Superintendent of Imports and Exports, the Manager and the Accountant. The Accountant is a Hindu; the Manager and the Superintendent are Eurasians.

There is only one Preventive officer attached to the Madras Sea Customs office and entertained by Government. His salary is less than R100. He is a Brahman. His duties are to supervise the transhipment of goods that arrive from, or are consigned to, coast ports, and he is also Superintendent of the Luggage Department. Twenty Preventive officers are entertained by the Port Trust, of whom two or three are Europeans, one is a Parsi and another is a Eurasian. No salary amounting to R100 is paid to any of these officers.

There are several Superintendents of Sea Customs at the ports of the Presidency, and, in some cases, the appointments are held by Natives; but few carry a higher salary charged to Customs than R100.

The post of Superintendent of Sea Customs has been amalgamated with that of Port Officer or Master Attendant at the ports of Gopálpur, Masulipatam, Bimlipatam, Vizagapatam, and Mangalore.

The Port Officer of Gopálpur receives, as Sea Customs Superintendent, a salary of R130; for the like services, the Port Officer of Mangalore receives a salary of R120; and the Port Officer of Bimlipatam a salary of R100.

The Superintendents of Sea Customs at Cocanada and Calicut receive salaries of R100. The Port Officer of Vizagapatam receives, as Sea Customs Superintendent, a salary of R85, and the Superintendent of Sea Customs at Calingapatam, who is also Port Conservator and has charge of the Lighthouse, receives for the collection of Customs a salary of R70.

Of these officers the Superintendent at Calicut is a Eurasian; those at Cocanada and Pámban are Hindus, and the others are Europeans.

The only conditions for admission to the Customs Department at the Port of Madras are that the candidate must have passed the test prescribed by the Uncovenanted Civil Service Examination rules and must be under twenty-five years of age.

First appointments and promotions are made by the Collector. The Superintendents at out-ports and Assistant Superintendents and Clerks, drawing salaries of R50 and upwards, are required to pass the Sea Customs Test.

The officers of the Department, other than the Collector, enjoy the privileges of furlough and pension accorded to the Uncovenanted Service by the Civil Leave and Pension Codes.

All classes of the community seek employment in the Department.

The Board of Revenue are of opinion that for the post of Deputy Collector a European is preferable and the Collector of Customs is of the same opinion.

For the other chief appointments in the Department the Collector considers that Eurasians or Natives of good position and intelligence are desirable.

In a letter, No. 1599, Finance and Commerce, dated 13th June 1884, the Government of India requested the opinion of the Government of Madras on the question whether the

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Departments of Salt and Customs might not be removed from the category in clause (d), paragraph 3 of the G.O. of 18th April 1879.

When consulted by the Madras Government whether it was necessary to permit any longer the unrestricted employment of persons not being Statutory Natives of India in the Customs and Salt Departments, Mr. Bliss, the Commissioner of Salt Revenue, replied that in his Department it would be necessary to employ a few Europeans in the subordinate grades in order to train men qualified for the superior grades; and he respectfully submitted that the spirit of the Queen's Proclamation was doubly violated by any restriction on the employment in any Department of duly-qualified Europeans.

The Board of Revenue considered that so far as the requirements of the Sea Customs Department were concerned, it was not necessary to retain that Department in the category unless its removal should have the effect of precluding the existing economical arrangement by which the Marine and Sea Customs duties were at certain ports entrusted to the Port Officer. In the meantime, however, the Board desired to draw attention to the remarks of the Commissioner of Salt Revenue above mentioned.

The Government of Madras, in its Resolution No. 1062, Revenue, dated 22nd September 1884, observed that in the Madras Presidency there were practically no appointments in the Customs Department carrying a salary of R200 and upwards with the single exception of the Deputy Collectorship of Sea Customs at Madras then held by a domiciled European; that at some of the out-ports there were Port Officers on R300 who combined with other duties those of the Customs Department and whose pay was in consequence in part debited to Sea Customs; and the Government agreed with the Board in deprecating on administrative as well as on economical grounds any change which would have the effect of precluding these convenient arrangements. So far from desiring further restrictions, the Madras Government was of opinion that the restrictions already imposed were too sweeping in character and drew special attention to Mr. Bliss's remarks which had its entire concurrence. While admitting the necessity of some restriction, the Government was of opinion that in every Department there should be a fair proportion of European officers, and that the existing rule which in practice had the effect of entirely excluding Europeans from employment in certain Departments should be modified.

Two witnesses were produced before the Sub-Committee. Mr. J. H. Graves, the Manager, explained the duties of the Deputy Collector and expressed his opinion that in view of the nature of those duties it is desirable that the office should be held by a European or by a person of European habits of life. He admitted that there might be among the Natives some exceptional men qualified to discharge those duties, and he stated that there is no rule in the Department which prevented the appointment of Natives to any post in the Custom-house, and that he saw no reason why there should be. He bore testimony to the efficiency of the Brahman Preventive officer, and he mentioned that, when it is found necessary to do so, drugs are submitted for analysis to the Chemical Examiner.

Mr. C. S. Bashyam Aiyangar, Preventive officer, Madras Sea Customs, stated the duties which devolved on him, and mentioned that, although he had a great deal to do with the Commanders of European ships, crews and passengers, he had never experienced any difficulty or unpleasantness owing to his nationality. He gave particulars respecting the Preventive Service entertained by the Port Trust and stated that it is customary to appoint men with European habits of life, and that the Parsi in that service had lived for some time in England. He also stated that the qualifications required of the officers are that they should be acquainted with the Tamil language, as they have to deal with Tamil boatmen, and that none of the officers receive a salary in excess of R90.

MADRAS.Customs.**Section II.—Note by the Board of Revenue.**

READ—endorsement from Government, Revenue Department, No. 1849, dated 23rd March 1887, referring to the Board of Revenue, for early report, letter No. 161, dated 17th March 1887, from the Secretary to the Public Service Commission, making certain inquiries as to the organization of the Customs Department.

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READ—also G.O., Mis. No. 2155, dated 14th April 1887, communicating for early report a similar letter No. 223-S, dated 29th March 1887, from the President of the Public Service Sub-Committee making similar inquiries.

RESOLUTION—dated 11th May 1887, No. 103.

The present regulations as to admission to the Customs Department are the same as those for any other branch of the Public Service, viz., that the candidate must have passed the tests prescribed by the Uncovenanted Civil Service Examination rules and must be under 25 years of age. First appointments and promotions are made by Collectors in the usual way. Superintendents of out-ports and Assistant Superintendents and Clerks drawing salaries of Rs. 50 are required to pass the Sea Customs Test.

The conditions of service in the Customs Department as to pay, pension and furlough are the same as in any other department, the Pay, Pension and Leave Codes being in force.

3. The only appointment in which technical knowledge is required is that of Deputy Collector of Sea Customs, Madras, who since the services of the Appraisers were dispensed with in 1882 has had to appraise goods and test liquors.

4. All classes of the community seek employment in the Department. The Collector of Sea Customs, Madras, is a Covenanted Civilian, the Deputy Collector should preferably be an European; all classes are equally suitable for the subordinate posts.

5. The Collector and the Deputy Collector of Sea Customs, Madras, are the only gazetted officers in the Department. The post of Superintendent of Sea Customs has been amalgamated with that of Master Attendant at the following ports:—Gopálpur (*vide* G.Os., No. 328, dated 31st August 1874, and No. 142, dated 17th April 1875); Masulipatam, Vizagapatam, Bimlipatam (*vide* G.O., No. 348, dated 21st July 1881); and Mangalore (*vide* G.O., No. 581, dated 20th February 1882). The pay of these officers and the portion of it debitable to "Provincial Funds" are shown below:—

Port.				Pay.	Debited to Port Funds.	To Provincial Funds.
				RS.	RS.	RS.
Gopálpur	...	...	...	300	170	130
Masulipatam	...	...	...	300	215	85
Bimlipatam	...	...	...	300	200	100
Vizagapatam	300	215	85
Mangalore	370	250	120

(True Extract.)

(Signed) H. A. SIM,
Acting Secretary.

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Note by the Departmental Member.

As regards the first point for appointments of Rs. 50 and upwards in this Custom house, individuals are required to pass the Sea Customs Test. The Collector is guided in making first appointments to the Department, usually by a personal interview with the applicants, and by seeing that the Uncovenanted Civil Service Examination rules have been complied with, and, in making promotions, by taking both service and merit into consideration.

2. With reference to the second point, the conditions of service in this Department in regard to pay, pension and furlough are the same as in any other Department of the Public Service, the rules prescribed by the Pay, Pension and Leave Codes being strictly observed.

3. The only appointment that requires technical knowledge now is that of the Deputy Collector, who has had the appraising of goods and the testing of liquors since the services of the two Appraisers were dispensed with in the reduction of establishment in 1882. A considerable amount of special experience is also required in this appointment for the efficient performance of its duties.

4. All classes of the community seek employment in this Department. For the post of Deputy Collector a European is preferable, while for the chief appointments in the Department, an Eurasian or Native of both position and intelligence is desirable. As regards the lower subordinates all classes work pretty much the same.

Existing organization and constitution of the Sea Customs Department, Madras.

1 Department.	2 Total number of gazetted appointments, or of appointments not being purely clerical, of salaries of Rs. 100 and upwards.	3 Distribution of the gazetted appointments and the other appointments mentioned in column 2 amongst classes and grades, with rate of pay attached to each.	4 NUMBER OF APPOINTMENTS IN EACH CLASS OR GRADE NOW HELD BY—						
			1 Europeans not domiciled in India	2 Europeans domiciled in India.	3 Eurasians.	4 Natives of India.			
						(a) Hindus.	(b) Mahomedans.	(c) Others.	(d) Total.
Custom ..	11	(a) Collector of Sea Customs, Rs. 1,555.	1	..	..	..	..	..	..
		Deputy Collector, salary Rs. 500, Personal Allowance, Rs. 200.	1	..	..	..	..	..	..
		Superintendent of Imports, Rs. 100.	..	..	1	..	..	..	..
		Manager, Rs. 100.	..	..	1	..	..	..	..
		Accountant, Rs. 100	..	..	..	1	..	..	1
		(b) Superintendent, Sea Customs, Rs. 120.	1	..	..	..	..	..	..
		(c) Do. Rs. 130.	1	..	..	..	..	..	..
		(d) Do. „ 100.	1	..	..	..	..	..	..
		(e) 2 Do. „ 100.	..	..	1	1	..	..	1
		(f) 2 Do. „ 85.	2	..	..	..	..	..	..
		(f) Do. „ 70.	..	..	1	..	..	..	1

(a) Holds also the appointments of Collector of Land Revenue, Commissioner and Collector of Income Tax, Superintendent of Stamps and Stationery and Chairman of the Port Trust. Combined salary from Government, Rs. 2,333, from the Port Trust, Rs. 400.

(b) Is also Port-officer; combined salary, Rs. 370.

(c) Do. do. „ 300.

(d) Do. do. „ 300.

(e) Are also Port-officers do. „ 300.

(f) Is Port Conservator and has charge of Lighthouse, Rs. 120.

MADRAS.Customs.**Section III.—Sittings at Madras.**

Witness No. I.—1st August 1887.

Examination of J. H. GRAVES, Esq., Manager of the Office of the Collector of Customs.

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J. H. Graves,
Esq.*The President.*

You are acquainted with the duties of the several officers in this Department?—Yes.

What are the duties of the Deputy Collector of Sea Customs?—To appraise and assess goods for the different rates of duty; to collect the duty on these goods; to sign the duty-bills; and give pass orders for the goods to be passed out. All disputes go to the Collector for settlement. The Board of Revenue is the Chief Customs authority in this Presidency.

Is it necessary that the Deputy Collector of Sea Customs should be a European, or a person of European habits of life?—Yes, because he has to deal with Europeans belonging to the different vessels visiting the port, European merchants, and their Assistants.

He has also to appraise the alcoholic strength of liquors?—Yes.

He is required to decide for what purpose a particular weapon is required?—Yes.

And what part of it is new or old in order to charge duty on repairs?—Yes.

Are there no Natives in this part of the country who could perform these duties?—There may be some exceptional men.

Is there any restriction on the employment of Natives in any post in the Madras Custom House?—No.

Do you see any reason why there should be?—No.

Is there a Preventive Service here?—Yes. But only one officer in that service is directly employed by Government. He is a Brahman and performs his duties very satisfactorily.

Can you give us any idea of the Customs Revenue of this port?—The collections have somewhat increased since the imposition of a higher duty on spirits and perfumery. We get something like eight lakhs a year.

You say duty is levied on alcoholic spirit in perfumery?—Yes.

Has your Customs Revenue greatly increased since you have levied duty on 4 oz. bottles of spirit?—Yes.

The Department has to test all medicines and drugs to find out whether they contain spirit?—Yes.

Must the Deputy Collector be able to test the alcoholic strength of drugs?—No. They are all sent to the Chemical Examiner. The Deputy Collector has only to test bottled spirit.

You are a Eurasian?—Yes.

Have you anything further to add?—No.

Witness No. II.—1st August 1887.

Examination of Mr. C. S. BASHYAM AIYENGAR, Preventive Officer, Madras Sea Customs.

Mr. C. S.
Bashyam,
Aiyengar.*The President.*

How did you enter the Department?—I was formerly a clerk in the Madras Collector's office and next Interpreter in the Coolie Emigration Department, and finally I was transferred to this Department. I am a Brahman. My duties are to prevent smuggling.

Do you go on board ships?—Yes.

And take charge of ships when they arrive in port?—No. My duties on board are to superintend the transshipment of cargo bound for Coast ports, and the reshipment of goods that come on shore and are subsequently consigned to Coast ports.

You do not take charge of a ship and remain on board?—No, that is done by the Preventive officers of the Harbour Trust.

Have you any other duties?—Yes. I am Superintendent of the Luggage Department.

You have a good deal to do with the Commanders of European ships and ships' crews?—Yes.

Have you ever experienced any difficulty or unpleasantness owing to your nationality?—No.

Have you much to do with European passengers also?—Yes.

What is the strength of the Preventive service?—Twenty, including two or three Europeans and one Parsi, the rest being Eurasians. One of the Europeans was a soldier. I am not sure whether the others are domiciled or not. It is customary to appoint men with European habits of life. The Parsi has lived for some time in England. The only qualifications required are that the Officers should know Tamil, as they have to deal with Tamil boatmen. None of these officers receive more than Rs. 90 per mensem.

Are there any Natives engaged in the collection of Customs at the Coast ports?—I cannot say.